



BOARD OF TRUSTEES

PACKET



June 2023

DRAFT



BOARD OF TRUSTEES

Meeting Agenda

LOCATION

Kent District Library Service & Meeting Center, 814 West River Center Dr NE, Comstock Park, MI, 49321

DATE & TIME

Thursday, June 15, 2023, at 4:30 PM.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. CONSENT AGENDA*

- A. Approval of Agenda
- B. Approval of Minutes: May 18, 2023
- C. Request for closure: Spencer Branch on Monday, June 23, 2023, due to installation of a generator.
- D. Request for closure: Spencer Branch on Wednesday and Thursday, July 5 & 6, 2023 due to parking lot maintenance.

4. FINANCE REPORTS – May 2023*

5. DIRECTOR’S REPORT – May 2023

6. NEW BUSINESS

- A. Policy Manual: Section 5 -Budget and Finance* *First Reading*
- B. EmpowerU Partnership Overview

7. LIAISON REPRESENTATIVE COMMENTS

8. PUBLIC COMMENTS**

9. BOARD MEMBER COMMENTS

10. MEETING DATES

Next Regular Meeting: Thursday, July 20, 2023 – Kent District Library Service + Meeting Center, 4:30 PM

11. ADJOURNMENT*

* *Requires Action*

** *According to Kent District Library Board of Trustee Bylaws, Article VII, Item 7.1.3, “Public comments will be limited to 3 minutes per person or group and 15 minutes per subject.”*

LOCATION

Spencer Township Branch, 7215 Meddler Ave, Gowen, MI.

DATE + TIME

Thursday, May 18, 2023, at 4:30 PM.

BOARD PRESENT: Shirley Bruursema, Tracy Chrenka, Peter Dykhuis, Andrew Erlewein, Nicole Lintemuth, Carla Moyer Hotz and Penny Weller.

BOARD ABSENT: Sheri Gilreath-Watts

STAFF PRESENT: Jaci Cooper, Jennifer DeVault, Jennifer German, Randy Goble, Kim Lindsay, Brian Mortimore, Elvia Myers, Dave Palma, Karen Small, Kurt Stevens, Lance Werner and Laura Youells.

GUESTS PRESENT: Pam Stonehouse

1. CALL TO ORDER

Chair Erlewein called the meeting to order at 4:30 PM.

2. PLEDGE OF ALLEGIANCE**3. CONSENT AGENDA***

- A. Approval of Agenda
- B. Approval of Minutes: April 20, 2023
- C. Request: Comstock Park Branch to close late on Friday, August 11, 2023, due to annual Comstock Park Community Celebration.

Motion: Ms. Weller moved to approve the consent agenda as presented.

Support: Supported by Ms. Moyer Hotz.

RESULT: Motion carried.

4. REGIONAL MANAGER UPDATE – Jennifer German + Laura Youells; Krause Memorial, Nelson Township and Spencer Township Branches

- The Spencer Township Branch opened in 1998 in a building it shares with the Spencer Township offices. It is located in a beautiful rural setting near several lakes. There is a playground area, basketball court, disc golf course, and (coming soon) a splash pad!
- Library staff plant and help care for a community garden full of vegetables that are free to anyone who needs them come harvest time.

- Spencer staff are also active in the community, planning a summer carnival for residents every year, as well as a spring egg hunt and autumn Trunk or Treat event. This year, local businesses will be supporting the carnival by providing coupons, gift basket drawings and prizes for festival goers.
- Storytime is always a huge draw in the community, with many homeschool families looking to enrich their children's education.
- In a rural community, outreach is an especially important service. Youth Branch Librarian Heidi Fifield has partnered with local elementary school Lincoln Heights to interact with students using STEAM activities and KDL Lab tubs.
- Staff make a tremendous effort to reach out to seniors by establishing monthly outreach events for residents at two area facilities: Rest Assured and Green Acres.
- Spencer has a "small but mighty" Friends of the Library group who sponsor the annual spring egg hunt, summer carnival and fall book sale. They not only work hard but are generous in supporting the Spencer Township Branch and re-enforcing the library as a cornerstone of the community.
- The Spencer Team is currently gearing up for Summer Wonder! They have many wonderful programs to share with the community throughout the summer, such as a petting zoo, Nick Thomas' juggling show, several learning-based lab programs for kids and a four-week Yoga Essentials series for adults.

5. FINANCE REPORTS – April 2023*

Interim Director of Finance Kim Lindsay gave a brief overview of the year-to-date financials:

- The cash position is up about \$1M year over year due to property value increases.
- Overall revenue through April is at \$26.5M or 90% of the budget.
- Overall expenditure through April is \$10.9M or 34% of the budget.
- The capital outlay is due to the new WonderKnooks, which did not happen in December of last year as originally planned.
- Information on property tax values from the county assessor showed a record-breaking taxable value increase of 8.56%.
- The three largest checks were to:
 - OverDrive, Inc. for \$300,249.00 for digital collection materials;
 - Priority Health for \$152,516.01 for health Insurance; and
 - Midwest Tape, LLC for 146,707.10 for collection materials.

The Board asked questions and staff members answered.

Motion: Ms. Bruursema moved to receive and file the April 2023 finance reports as presented.

Support: Supported by Mr. Dykstra.

RESULT: Motion carried.

6. DIRECTOR'S REPORT – April 2023

- Executive Director Lance Werner shared that Regional Manager I Jennifer German has been instrumental in the community and has handled every situation with grace.

- Branches are preparing for Summer Wonder and getting children ready for summer reading. This program always has a huge impact on the community and the Library hopes that this year will be the best yet.
- Mr. Werner expressed appreciation for the Pandemic Synopsis that Director of Human Resources and Organizational Development Brian Mortimore wrote for the board packet. Looking back, KDL's response to the unknown was significant.
- Mr. Werner is working with legislators on two separate bills: one ties state aid eligibility to supporting the constitution; the other criminalizes behavior that endangers library and school workers.
- He is also working with the Krause Memorial Branch Expansion and has asked Amy Van Andel to assist with fundraising efforts. The new Grattan Township Branch (satellite) may be the first self-serve library station in West Michigan with a robot.
- Director of Engagement Randy Goble announced authors for the 2023 Literary Libations Gala on September 19 at the JW Marriot in Downtown Grand Rapids: Willie Horton, Susie Finkbeiner, Lynne Olson and Stephen Graham Jones.
- Director of Library Operations Jennifer DeVault introduced the Manager-in-Training program for 2023, an annual opportunity for a staff member to experience the Regional Manager role in a temporary setting and see if it were something they would like to pursue. Regional Manager II Karen Small described the role and introduced Regional Manager II in Training Dave Palma. Mr. Palma stated that he has had the opportunity to listen and be mentored by many fabulous staff at KDL, and now he is able to share the wealth that he has been taught. Staff members are chosen via application.

7. NEW BUSINESS.

A. Policy Manual - Section 3.9*

Executive Assistant Elvia Myers and Director of Projects + Planning Jaci Cooper introduced minor changes to Policy Manual Section 3.9.

The Board asked questions and staff members answered.

Motion: Mr. Dykhuis moved to approve the Policy Manual – Section 3.9 as presented.

Support: Supported by Ms. Weller.

RESULT: Motion Carried.

B. Policy Manual – Section 4 Patron Behaviors*

Director of Library Operations Jennifer DeVault introduced changes to the Policy Manual – Section 4 Patron Behaviors based on an activity observed by a board member at another library system. The Board asked for the addition of cooking to be added to the activities prohibited in KDL Policy 4.1.15 Restrooms.

Motion: Mr. Dykhuis moved to approve the Policy Manual – Section 4 Patron Behaviors as revised.

Support: Supported by Ms. Weller.

RESULT: Motion Carried.

C. 2023 Board of Trustees Schedule Amendment*

Ms. DeVault presented changes to the 2023 Board of Trustees Schedule.

Motion: Ms. Weller moved to approve the 2023 Board of Trustees Schedule as presented.

Support: Supported by Ms. Bruursema.

RESULT: Motion Carried.

8. LIASON REPRESENTATIVE COMMENTS – None.

- 9. PUBLIC COMMENTS**** – Spencer Branch Friends of the Library member Pam Stonehouse echoed Regional Manager I Jennifer German’s statement that the Spencer Friends Group is “small but mighty” with five members.

10. BOARD MEMBER COMMENTS

Ms. Bruursema – Ms. Bruursema shared her excitement that Algoma Township will remain a part of KDL. Additionally, she recently won her 145th library millage campaign. As millage campaigns for 2024 begin to loom on the horizon, her schedule is quickly filling up.

Ms. Chrenka – Ms. Chrenka has joined the recently restarted Tyrone Township Building Committee and she is excited to be a part of it.

Mr. Erlewein – Chair Erlewein joined the Friends of Krause Memorial Branch and encouraged all board members to also join their local Friends groups.

Mr. Dykhuis – Mr. Dykhuis enjoys traveling to different branches for the Board of Trustees meetings and hopes that more locations are planned for the future.

Ms. Gilreath-Watts – Not present.

Ms. Moyer Hotz – Ms. Moyer-Hotz loves the Summer Wonder promotional video. Recently, she had the opportunity to join the MLA Connect Advocacy Hour: Advocacy Resources for Trustee Workshop, wherein she learned a lot.

Ms. Lintemuth – Ms. Lintemuth shared that she attended the Lowell Charter Township Community Report and later traveled to Lansing for the Michigan Library Association’s “Reading on the steps of the Capital” Day, enduring the not-so-great weather but nevertheless having a great time.

Ms. Weller – Ms. Weller shared that next Wednesday, May 25, will be the Friends Linking Event at the Service Center, which is put on for all Friends Groups associated with KDL. She asked that board members stop and show appreciation for their work.

11. MEETING DATES

Regular Meeting: Thursday, June 15, 2023 – Kent District Library Service and Meeting Center, 4:30 PM.

12. ADJOURNMENT

Motion: Ms. Weller moved for adjournment at 5:36 PM.

Support: Supported by Mr. Dykhuis.

RESULT: Motion carried

A handwritten signature in black ink, appearing to read "Lance Werner", with a long horizontal flourish extending to the right.

Lance Werner, Executive Director



5 June 2023

Board of Trustees
Kent District Library
814 West River Center Drive NE
Comstock Park MI 49321

Dear Board of Trustees:

I am writing to request permission to close the Spencer Township Branch on two separate occasions:

1. Monday, June 26: Spencer Township will be installing a generator for the Township Hall/Library and we will be without power for most of the day.
2. Wednesday and Thursday, July 5 & 6: Spencer Township has arranged for parking lot maintenance on these days and have informed me that the library and township office will not be accessible while this work is being done. The Spencer Branch will maintain normal hours of operation on Monday (7/3), Friday (7/7), and Saturday (7/8).

Thank you for your consideration.

Sincerely,

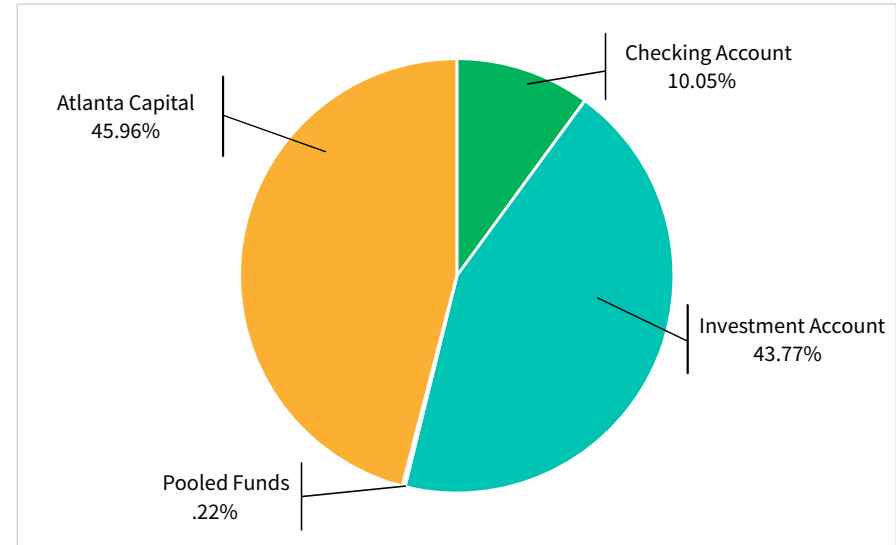
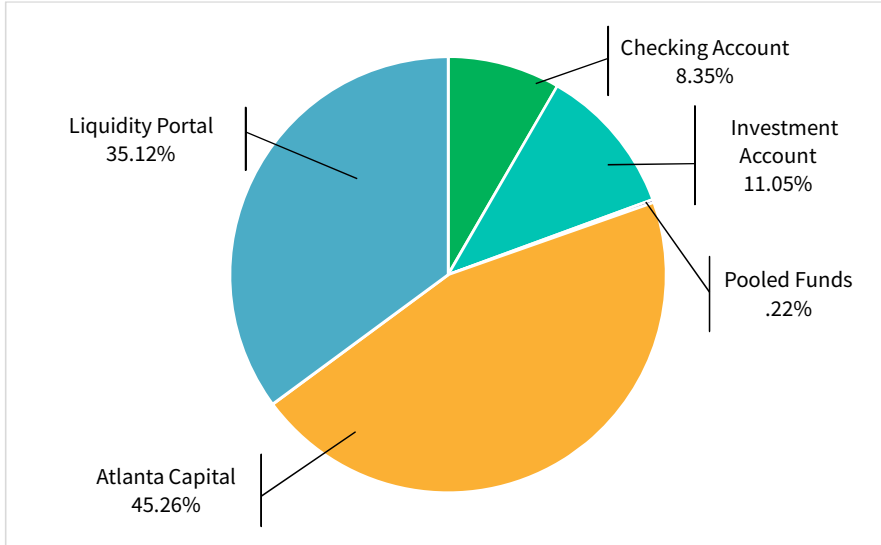
A handwritten signature in cursive script that reads "Jennifer German".

Jennifer German
Regional Manager I
Krause Memorial/Nelson Township/Spencer Township Branches

cc: Lance Werner, KDL Executive



Monthly Cash Position Per Bank Month ended May 31



2023		
Account	Rate	Amount
Huntington Checking Account	0.500%	\$2,165,983.79
Huntington Investment Account	1.004%	\$2,865,576.83
*Kent County Pooled Funds	2.602%	\$56,801.08
Atlanta Capital Investments		\$11,740,352.00
Huntington Liquidity Portal		\$9,109,987.61
		<u>\$25,938,701.31</u>

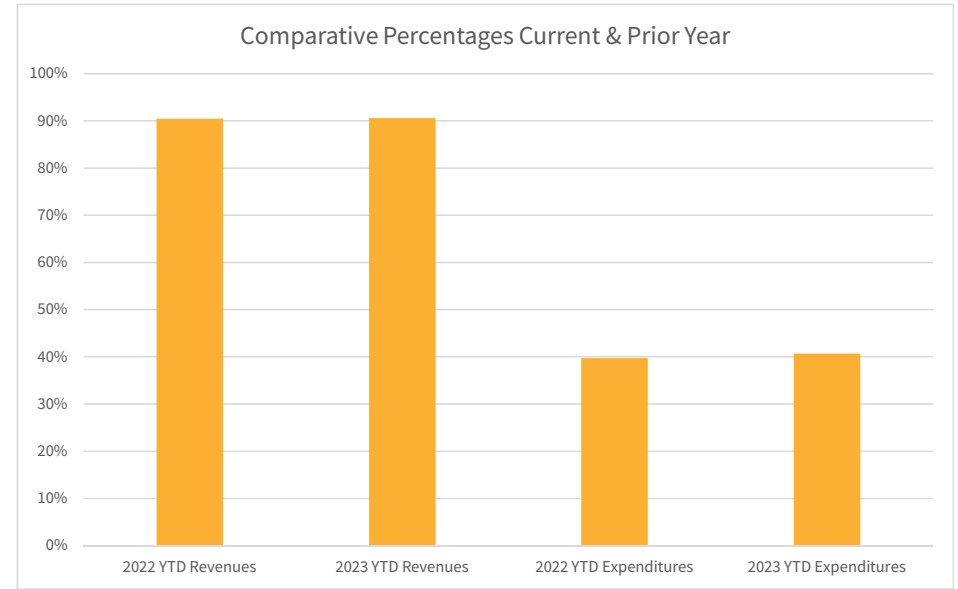
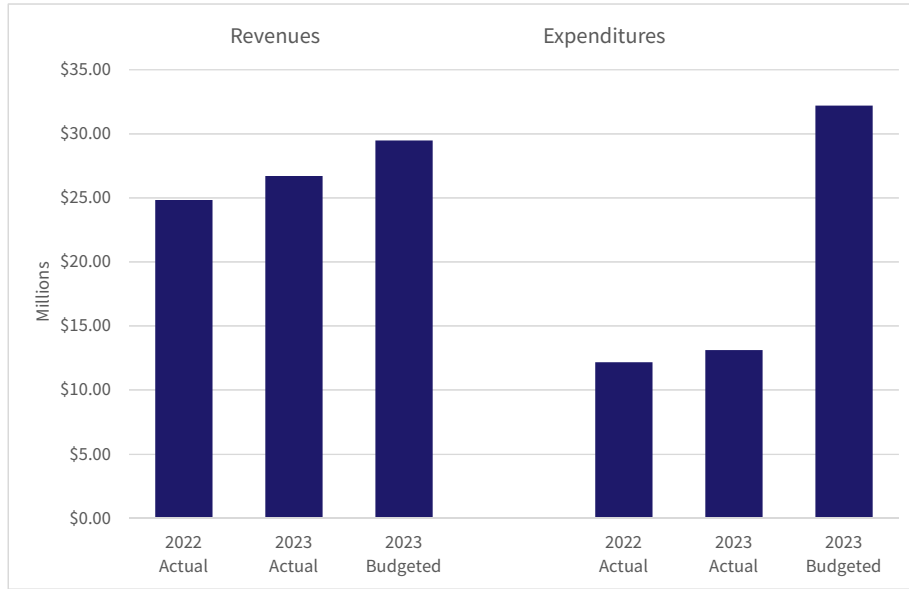
2022		
Account	Rate	Amount
Huntington Checking Account	0.100%	\$2,544,339.89
Huntington Investment Account	0.010%	\$11,078,420.13
*Kent County Pooled Funds	0.518%	\$55,910.26
Atlanta Capital Investments		\$11,632,723.00
		<u>\$25,311,393.28</u>

* Includes Trust Pooled fund balances

NOTE: Totals do not include Petty Cash or Branch Cash drawer balances



Monthly Revenues and Expenditures Month ended May 31



Budget to Actual with Prior Year Comparison		
Revenues		
2022 Actual	\$	24,846,057
2023 Actual	\$	26,714,498
2023 Budgeted	\$	29,478,777
Expenditures		
2022 Actual	\$	12,180,457
2023 Actual	\$	13,124,118
2023 Budgeted	\$	32,222,068

Comparative Percentages Current & Prior Year	
Account	Amount
2022 YTD Revenues	90.5%
2023 YTD Revenues	90.6%
2022 YTD Expenditures	39.7%
2023 YTD Expenditures	40.7%

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 5/1/2023 Through 5/31/2023
(In Whole Numbers)

	YTD Actual	2023 Original Budget	2023 Original Budget to Actual Variance	Percent Remaining
Revenues				
Property Taxes	25,782,335	26,483,315	(700,980)	(3)%
Penal Fines	0	600,000	(600,000)	(100)%
Charges for Services	14,950	35,000	(20,050)	(57)%
Interest Income	335,969	0	335,969	0 %
Public Donations	123,379	200,000	(76,621)	(38)%
Other Revenue	216,205	1,141,790	(925,585)	(81)%
State Sources	241,661	1,018,672	(777,012)	(76)%
Total Revenues	26,714,498	29,478,777	(2,764,279)	(9)%
Expenditures				
Salaries and Wages	5,278,119	13,856,694	8,578,575	62 %
Employee Benefits	1,740,839	4,150,785	2,409,946	58 %
Collections - Digital	1,430,367	2,673,678	1,243,311	47 %
Collections - Physical	790,971	2,495,390	1,704,419	68 %
Supplies	287,699	862,296	574,597	67 %
Contractual and Professional Services	990,914	2,163,067	1,172,153	54 %
Programming and Outreach	87,158	470,555	383,397	81 %
Maintenance and Utilities	1,298,835	3,383,632	2,084,798	62 %
Staff Development	113,471	369,102	255,631	69 %
Board Development	10,478	15,000	4,522	30 %
Other Expenditures	506,303	752,057	245,754	33 %
Capital Outlay	588,964	1,029,812	440,848	43 %
Total Expenditures	13,124,118	32,222,068	19,097,950	59 %
Excess Revenue Over (Under) Expenditures	13,590,380	(2,743,291)	16,333,671	(595)%

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 5/1/2023 Through 5/31/2023
(In Whole Numbers)

	YTD Ending May 31, 2022	YTD Ending May 31, 2023	Total Variance
Revenues			
Property Taxes	24,528,403	25,782,335	1,253,932
Charges for Services	17,121	14,950	(2,170)
Interest Income	(263,016)	335,969	598,985
Public Donations	87,651	123,379	35,728
Other Revenue	241,044	216,205	(24,839)
State Sources	234,854	241,661	6,807
Total Revenues	24,846,057	26,714,498	1,868,441
Expenditures			
Salaries and Wages	5,270,629	5,278,119	7,490
Employee Benefits	1,571,425	1,740,839	169,414
Collections - Digital	1,226,968	1,430,367	203,399
Collections - Physical	923,197	790,971	(132,226)
Supplies	205,089	287,699	82,610
Contractual and Professional Services	888,119	990,914	102,795
Programming and Outreach	81,089	87,158	6,069
Maintenance and Utilities	1,100,122	1,298,835	198,713
Staff Development	138,811	113,471	(25,340)
Board Development	10,466	10,478	12
Other Expenditures	435,894	506,303	70,409
Capital Outlay	328,648	588,964	260,316
Total Expenditures	12,180,457	13,124,118	943,661
Excess Revenue Over (Under) Expenditures	12,665,600	13,590,380	924,780

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 5/1/2023 Through 5/31/2023
(In Whole Numbers)

	Current Month	2023 YTD	2023 Original Budget	2023 Original Budget to Actual Variance	Percent Remaining
Revenues					
Property Taxes					
4402 Current property taxes	9,374	25,540,564	26,214,517	(673,953)	(3)%
4412 Delinquent personal property taxes	2,156	30,739	10,000	20,739	207 %
4432 DNR - PILT	0	4,847	30,000	(25,153)	(84)%
4437 Industrial facilities taxes	0	206,186	228,798	(22,612)	(10)%
Total Property Taxes	11,530	25,782,335	26,483,315	(700,980)	(3)%
Penal Fines					
4581 Penal fines	0	0	600,000	(600,000)	(100)%
Total Penal Fines	0	0	600,000	(600,000)	(100)%
Charges for Services					
4660 Other Patron Fees	144	669	35,000	(34,331)	(98)%
4685 Materials replacement charges	2,525	14,281	0	14,281	0 %
Total Charges for Services	2,669	14,950	35,000	(20,050)	(57)%
Interest Income					
4664 Interest Earned on Restricted Investments	125	434	0	434	0 %
4665 Interest earned on deposits and investments	24,301	326,260	0	326,260	0 %
4666 Interest Earned - Property Taxes	638	9,274	0	9,274	0 %
Total Interest Income	25,064	335,969	0	335,969	0 %
Public Donations					
4673 Restricted donations	31,605	103,737	0	103,737	0 %
4674 Unrestricted donations	825	19,642	200,000	(180,358)	(90)%
Total Public Donations	32,430	123,379	200,000	(76,621)	(38)%
Other Revenue					
4502 Universal Service Fund - eRate	137,239	137,239	1,137,290	(1,000,051)	(88)%
4651 Admission/Entry fees	0	434	0	434	0 %
4668 Royalties	72	1,478	0	1,478	0 %
4672 Local grants	0	2,250	0	2,250	0 %
4686 Sale of Equipment	83	448	0	448	0 %
4688 Miscellaneous	78	647	4,500	(3,853)	(86)%
4695 Health Insurance Plan Experience Rebate	0	73,710	0	73,710	0 %
Total Other Revenue	137,471	216,205	1,141,790	(925,585)	(81)%
State Sources					
4540 State Aid	0	221,125	431,600	(210,476)	(49)%
4541 State aid - LBPH/TBBC	0	20,536	41,072	(20,536)	(50)%
4548 Renaissance Zone reimbursement	0	0	76,000	(76,000)	(100)%
4549 Personal Property tax reimbursement	0	0	470,000	(470,000)	(100)%
Total State Sources	0	241,661	1,018,672	(777,012)	(76)%
Total Revenues	209,163	26,714,498	29,478,777	(2,764,279)	(9)%
Expenditures					
Salaries and Wages					
5700 Board Stipend	210	1,170	3,900	2,730	70 %
5706 Extra duty stipends	600	1,550	0	(1,550)	0 %
5713 Salary & Wages	1,039,751	5,275,399	13,852,794	8,577,395	62 %
Total Salaries and Wages	1,040,561	5,278,119	13,856,694	8,578,575	62 %

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 5/1/2023 Through 5/31/2023
(In Whole Numbers)

	Current Month	2023 YTD	2023 Original Budget	2023 Original Budget to Actual Variance	Percent Remaining
Employee Benefits					
5709 FICA	75,814	388,235	1,059,739	671,504	63 %
5716 Defined Benefit Pension Plan Expenditures	0	0	38,225	38,225	100 %
5717 Defined Contribution Pension Plan Contributions	45,714	232,386	814,576	582,189	71 %
5718 Employee Health Benefits	169,538	716,576	1,767,446	1,050,870	59 %
5720 HSA/Flex	0	369,267	380,000	10,733	3 %
5730 Other Employee Benefits	6,086	34,376	90,800	56,424	62 %
Total Employee Benefits	297,152	1,740,839	4,150,785	2,409,946	58 %
Collections - Digital					
5785 Cloud Library/OverDrive	0	750,000	1,725,000	975,000	57 %
5786 Hoopla	0	321,000	574,000	253,000	44 %
5787 Digital Collection	11,600	133,786	144,073	10,287	7 %
5788 Miscellaneous Electronic Access	875	225,581	230,605	5,024	2 %
Total Collections - Digital	12,475	1,430,367	2,673,678	1,243,311	47 %
Collections - Physical					
5791 Subscriptions	5,364	73,944	91,540	17,596	19 %
5815 KDL Cruisers	0	2,000	12,500	10,500	84 %
5871 Branch Local Materials - Restricted Donation Expenditures	752	1,933	0	(1,933)	0 %
5982 Collection Materials - Depreciable	123,815	587,440	1,469,300	881,860	60 %
5983 CD/DVD Collection Materials - Non-Depreciable	25,790	124,029	402,250	278,221	69 %
5984 Beyond Books Collection - Non-Depreciable	506	1,625	519,800	518,175	100 %
Total Collections - Physical	156,227	790,971	2,495,390	1,704,419	68 %
Supplies					
5750 Collection Processing & AV Supplies	26,185	59,582	161,265	101,683	63 %
5751 Supplies	4,713	45,960	154,086	108,126	70 %
5760 Technology & Accessories <\$1000	41,570	54,252	111,880	57,628	52 %
5764 KDL Staff Event, Supplies & Awards	474	5,331	70,000	64,669	92 %
5768 Promotions Supplies	3,138	6,253	35,610	29,357	82 %
5770 Other Awards/Prizes	49,607	79,231	200,300	121,069	60 %
5790 Books (not for circulation)	0	139	40,585	40,446	100 %
5851 Mail/Postage	1,047	4,936	7,600	2,664	35 %
5900 Copier/Printer Overage Charges	8,676	32,015	80,970	48,955	60 %
Total Supplies	135,409	287,699	862,296	574,597	67 %
Contractual and Professional Services					
5792 Software	11,965	314,502	753,278	438,776	58 %
5801 Professional & Other Contracted Services	66,293	413,683	823,190	409,507	50 %
5813 Delivery Services	7,000	66,449	193,235	126,786	66 %
5814 Security Services	1,071	9,438	31,100	21,662	70 %
5817 Lakeland Library Co-op services	0	3,213	6,425	3,213	50 %
5827 Catering	2,091	3,375	46,448	43,073	93 %
5890 ILS Fees	0	104,860	140,744	35,884	25 %
5891 Licenses and Fees	10,901	75,394	168,647	93,253	55 %
Total Contractual and Professional Services	99,321	990,914	2,163,067	1,172,153	54 %
Programming and Outreach					

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 5/1/2023 Through 5/31/2023
(In Whole Numbers)

	Current Month	2023 YTD	2023 Original Budget	2023 Original Budget to Actual Variance	Percent Remaining
5795 Programming & Outreach Supplies	15,216	38,454	219,375	180,921	82 %
5885 Speakers/Performers	15,203	48,704	251,180	202,476	81 %
Total Programming and Outreach	30,419	87,158	470,555	383,397	81 %
Maintenance and Utilities					
5810 IT COLO Infrastructure Services	60,003	296,016	975,000	678,984	70 %
5822 Maintenance Contracts	0	4,619	12,000	7,381	62 %
5848 Mobile Hotspots	84,739	185,246	225,315	40,069	18 %
5849 Cell Phones/ Stipends	3,214	11,016	27,469	16,453	60 %
5850 Telephones	2,591	24,094	37,000	12,906	35 %
5852 Internet/Telecomm Services	56,471	287,493	865,000	577,507	67 %
5919 Waste Disposal	466	2,355	8,200	5,845	71 %
5920 Utilities	5,068	20,250	90,000	69,750	77 %
5925 Lawncare & Snowplowing	0	12,851	40,000	27,149	68 %
5928 Branch Maintenance Fees	0	142,513	564,786	422,274	75 %
5930 Repairs & Maintenance	867	10,220	112,740	102,520	91 %
5933 Software & IT Hardware Maintenance Agreements	14,110	104,285	195,000	90,715	47 %
5940 Rentals & Leases	5,365	197,878	231,122	33,244	14 %
Total Maintenance and Utilities	232,894	1,298,835	3,383,632	2,084,798	62 %
Staff Development					
5910 Staff Development & Conferences	17,457	113,471	369,102	255,631	69 %
Total Staff Development	17,457	113,471	369,102	255,631	69 %
Board Development					
5908 Board Development	1,307	10,478	15,000	4,522	30 %
Total Board Development	1,307	10,478	15,000	4,522	30 %
Other Expenditures					
5759 Gas, Oil, Grease	336	1,189	10,050	8,861	88 %
5860 Parking	195	445	4,245	3,801	90 %
5861 Mileage Reimbursement	4,271	16,970	65,447	48,477	74 %
5870 Branch Local Misc - Restricted Donation Expenditures	77,838	112,622	0	(112,622)	0 %
5873 Website	0	162,932	163,900	968	1 %
5875 Advertising	2,973	35,772	160,690	124,918	78 %
5901 Outsourced Printing & Publishing	10,780	18,396	74,000	55,604	75 %
5906 Community Outreach	134	6,589	36,300	29,711	82 %
5907 Sponsorships/Donations	0	532	7,845	7,313	93 %
5935 Insurance	0	110,069	104,880	(5,189)	(5)%
5939 Workers Compensation Insurance	0	37,541	35,000	(2,541)	(7)%
5955 Miscellaneous	200	556	35,400	34,844	98 %
5959 Sales Taxes	(0)	(18)	700	718	103 %
5964 Property Tax Reimbursement	94	1,813	50,000	48,187	96 %
5965 MEL Return Items	211	895	3,600	2,705	75 %
Total Other Expenditures	97,032	506,303	752,057	245,754	33 %
Capital Outlay					
5974 Land Improvements - Depreciable	0	0	20,000	20,000	100 %
5977 Technology - Non-Depreciable (\$1000-4999)	32,071	101,901	213,100	111,199	52 %
5978 Technology - Depreciable (5,000+)	0	0	445,000	445,000	100 %

Kent District Library
Statement of Revenues and Expenditures
101 - General Fund
From 5/1/2023 Through 5/31/2023
(In Whole Numbers)

		Current Month	2023 YTD	2023 Original Budget	2023 Original Budget to Actual Variance	Percent Remaining
5979	Equipment/Furniture - Non-Depreciable (\$0-4999)	18,947	112,245	351,712	239,467	68 %
5980	Equipment/Furniture - Depreciable (\$5000+)	8,341	374,818	0	(374,818)	0 %
	Total Capital Outlay	59,359	588,964	1,029,812	440,848	43 %
	Total Expenditures	2,179,613	13,124,118	32,222,068	19,097,950	59 %
	Excess Revenue Over (Under) Expenditures	(1,970,449)	13,590,380	(2,743,291)	16,333,671	(595)%

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 5/1/2023 Through 5/31/2023

Check Number	Vendor Name	Check Amount	Check Date
86423	TMC Furniture, Inc.	199,705.00	5/2/2023
AP-231080000496	Priority Health	153,280.62	5/2/2023
86595	TMC Furniture, Inc.	70,936.00	5/31/2023
86537	Today's Business Solutions, Inc.	70,211.25	5/17/2023
86485	IP Consulting, Inc.	61,563.24	5/17/2023
86390	IP Consulting, Inc.	60,003.24	5/2/2023
86474	Everstream Holding LLC- Michigan	54,395.77	5/17/2023
86571	FE Technologies / Invengo American Corp	38,168.00	5/31/2023
AP-9932139895	Verizon Wireless - MiFi Routers & Cell phones	34,432.15	5/2/2023
AP-9934525767	Verizon Wireless - MiFi Routers & Cell phones	33,993.27	5/31/2023
86368	Hitachi Capital America Corp / Bibliotheca Credit	21,447.89	5/2/2023
86518	Rabble LLC	17,850.00	5/17/2023
86570	Interphase Office Interiors, Inc.	16,838.08	5/31/2023
86582	Mitchell Research & Communications, Inc	16,500.00	5/31/2023
86579	Lyngsoe Systems, Inc.	16,100.00	5/31/2023
AP-April 2023	American Heritage Life Insurance Company / Allstate Benefits	13,155.37	5/5/2023
AP-March 2023	American Heritage Life Insurance Company / Allstate Benefits	13,043.94	5/5/2023
86519	Rehmann Robson LLC	13,000.00	5/17/2023
AP-231050001098	Priority Health	12,863.53	5/1/2023
86580	Maner Costerisan	10,500.00	5/31/2023
86398	Maner Costerisan	10,000.00	5/2/2023
86504	Microsoft Corporation	9,647.92	5/17/2023
86445	Baker & Taylor	9,008.39	5/17/2023
86503	Michigan Office Solutions (MOS)	8,887.48	5/17/2023
86413	Same Day Delivery, Inc	8,400.00	5/2/2023
86373	Comerica Bank	8,050.47	5/2/2023
86578	LMVisuals LLC	7,774.00	5/31/2023
86459	Comerica Bank	7,731.94	5/17/2023
86556	Comerica Bank	7,424.73	5/31/2023
86367	Baker & Taylor	7,367.08	5/2/2023
86412	Salesforce, Inc.	7,200.00	5/2/2023
86403	MLA- Michigan Library Association	7,038.00	5/2/2023
AP-9934549018	Verizon Wireless - MiFi Routers & Cell phones	6,967.94	5/31/2023
AP-9932163269	Verizon Wireless - MiFi Routers & Cell phones	6,958.09	5/2/2023
86568	Holland Litho Printing Services	6,477.88	5/31/2023
86402	Midwest Tape LLC	6,363.09	5/2/2023
86411	Sabopr	6,296.11	5/2/2023
86507	Midwest Tape LLC	5,754.43	5/17/2023
AP-04498268	Paycor, Inc.	5,242.42	5/11/2023
86376	DK Security	5,153.80	5/2/2023
86576	Library Ideas, Llc	5,074.56	5/31/2023
86593	Same Day Delivery, Inc	4,900.00	5/31/2023
86460	Critter Barn	4,309.61	5/17/2023
86422	Thomas Klise/Crimson Multimedia	4,250.00	5/2/2023
86363	Atlanta Capital Management Co, LLC	4,015.00	5/2/2023
86384	Governmental Consultant Services Inc.	4,000.00	5/2/2023
86477	Governmental Consultant Services Inc.	4,000.00	5/17/2023
86574	Juan Fernandez	3,993.65	5/31/2023
86388	Huron Associates LLC	3,960.00	5/2/2023
86551	Baker & Taylor	3,941.19	5/31/2023
86543	Wolverine Printing Company	3,657.70	5/17/2023

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 5/1/2023 Through 5/31/2023

Check Number	Vendor Name	Check Amount	Check Date
AP-May 2023	PLIC - SBD Grand Island	3,605.86	5/1/2023
86564	EasyVista, Inc.	3,321.00	5/31/2023
86573	John W. Covington / DBA The Jon Covington Group	3,113.90	5/31/2023
86558	David Critchlow / Critchlow Alligator Sanctuary	3,035.00	5/31/2023
86510	NorthEast Print House	3,017.33	5/17/2023
86544	Xerox Financial Services LLC	2,904.22	5/17/2023
86389	ID Builders, Inc.	2,900.00	5/2/2023
AP-207147065889	Consumers Energy	2,844.61	5/5/2023
86381	Playaway Products LLC	2,668.14	5/2/2023
AP-4917	TelNet Worldwide, Inc.	2,591.45	5/23/2023
86488	Javon Stacks / Exotic Zoo	2,590.00	5/17/2023
86461	Deaf & Hard of Hearing Services	2,245.36	5/17/2023
86417	Springshare Llc	2,219.00	5/2/2023
86425	UAW Local 2600	2,125.04	5/2/2023
86525	Same Day Delivery, Inc	2,100.00	5/17/2023
86539	UAW Local 2600	2,044.32	5/17/2023
86385	GR Bikes, LLC	2,000.00	5/2/2023
86597	UAW Local 2600	1,990.48	5/31/2023
86536	Thomas Klise/Crimson Multimedia	1,990.00	5/17/2023
86500	Lindenmeyr Munroe	1,962.53	5/17/2023
86424	Today's Business Solutions, Inc.	1,870.72	5/2/2023
AP-9932292819	Verizon Wireless - MiFi Routers & Cell phones	1,823.02	5/2/2023
AP-9934677941	Verizon Wireless - MiFi Routers & Cell phones	1,819.19	5/31/2023
86540	Uline Shipping Supply Specialists	1,800.00	5/17/2023
86552	Blackstone Audio Inc	1,793.01	5/31/2023
86396	Kelloggsville Public Schools	1,787.50	5/2/2023
86382	Foster, Swift, Collins & Smith, P.C.	1,770.50	5/2/2023
AP-600373	123.Net, Inc	1,724.00	5/9/2023
86498	Pre-Paid Legal Services, Inc.	1,686.85	5/17/2023
86523	Robin Darling	1,675.00	5/17/2023
86515	Penworthy Co.	1,656.40	5/17/2023
86375	Demco, Inc	1,607.97	5/2/2023
86454	Central Michigan Paper	1,560.00	5/17/2023
86406	NorthEast Print House	1,516.56	5/2/2023
86468	Ebony Road Players	1,500.00	5/17/2023
86547	Advanced Benefit Solutions, Inc / 44 North	1,480.00	5/31/2023
86584	Lifeworks (US) LTD.	1,424.43	5/31/2023
86409	RNL Graphics Solutions, LLC	1,377.27	5/2/2023
86433	Adtegrity / Media Place Partners	1,254.44	5/17/2023
86521	RNL Graphics Solutions, LLC	1,239.58	5/17/2023
86563	Foster, Swift, Collins & Smith, P.C.	1,222.00	5/31/2023
86419	Staples Business Advantage	1,214.47	5/2/2023
86497	Kelli Evans	1,200.00	5/17/2023
86532	Staples Business Advantage	1,199.16	5/17/2023
AP-2036757-0423	Dte Energy	1,186.29	5/5/2023
86577	Lindenmeyr Munroe	1,175.60	5/31/2023
86476	Cengage Learning	1,062.10	5/17/2023
86456	Christopher Swinson / Mycophiles Garden LLC	1,050.00	5/17/2023
AP-203143672030	Consumers Energy	1,036.93	5/10/2023
86508	Nationwide	1,010.74	5/17/2023
86370	City Of Rockford	1,000.00	5/2/2023
86466	DK Security	988.80	5/17/2023

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 5/1/2023 Through 5/31/2023

Check Number	Vendor Name	Check Amount	Check Date
86383	Cengage Learning	970.12	5/2/2023
86598	West Bend Mutual Insurance Company	903.00	5/31/2023
86588	Patricia Visner	900.00	5/31/2023
86462	DearReader.Com LLC	875.00	5/17/2023
86484	Interphase Office Interiors, Inc.	850.05	5/17/2023
86429	Wolverine Printing Company	825.96	5/2/2023
86430	Xerox Financial Services LLC	815.64	5/2/2023
86601	Xerox Financial Services LLC	815.64	5/31/2023
86512	Pam Spring Advertising, Llc	807.00	5/17/2023
86414	Schuler Books	785.10	5/2/2023
86446	BattleGR	750.00	5/17/2023
86386	Grainger	709.50	5/2/2023
AP-0004860573	Delta Dental Of Michigan	704.72	5/9/2023
86596	Town & Country Technologies	690.80	5/31/2023
86374	Deaf & Hard of Hearing Services	685.80	5/2/2023
86600	Wolverine Printing Company	644.12	5/31/2023
86360	All Season Lawn Care	616.50	5/2/2023
86475	Playaway Products LLC	606.08	5/17/2023
86541	Unique	600.07	5/17/2023
86421	The Comedy Project, LLC	600.00	5/2/2023
86449	Blackstone Audio Inc	551.84	5/17/2023
86426	Victoria Rick	525.00	5/2/2023
86453	Center Point Publishing	519.54	5/17/2023
86559	Deaf & Hard of Hearing Services	500.00	5/31/2023
86377	Ebony Road Players	500.00	5/2/2023
86502	Mental Health Foundation of West Michigan	500.00	5/17/2023
86545	Association of Bookmobile and Outreach Services	475.00	5/31/2023
AP-2645626	Arrowaste	465.56	5/16/2023
86408	Plainfield Charter Township	427.17	5/2/2023
86590	Prestige Photobooths	400.00	5/31/2023
86509	Nordsense Inc.	390.00	5/17/2023
86431	Association of Bookmobile and Outreach Services	375.00	5/17/2023
86436	Amanda Harbison	355.50	5/17/2023
86438	Andrew Erlewein	355.50	5/17/2023
86439	Angela Deckard	355.50	5/17/2023
86440	Anna Dyer	355.50	5/17/2023
86452	Carla Hotz	355.50	5/17/2023
86458	Clare O'Tsuji	355.50	5/17/2023
86469	Elizabeth Green	355.50	5/17/2023
86470	Elizabeth Guarino-Kozlowicz	355.50	5/17/2023
86482	Greg Lewis	355.50	5/17/2023
86483	Hennie Vaandrager	355.50	5/17/2023
86486	Jaci Cooper	355.50	5/17/2023
86489	Jennifer DeVault	355.50	5/17/2023
86487	Jason Kotarski	355.50	5/17/2023
86499	Leigh Verburg	355.50	5/17/2023
86496	Katie Michell	355.50	5/17/2023
86492	Joshua Mosey	355.50	5/17/2023
86490	Joel Kibbe	355.50	5/17/2023
86491	Johanna Boyle	355.50	5/17/2023
86494	Julie Ralston	355.50	5/17/2023

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 5/1/2023 Through 5/31/2023

Check Number	Vendor Name	Check Amount	Check Date
86513	Paula Wright	355.50	5/17/2023
86514	Penni Zurgable	355.50	5/17/2023
86529	Shaunna Martz	355.50	5/17/2023
86530	Shelby Toren	355.50	5/17/2023
86524	Samantha Hodge	355.50	5/17/2023
86526	Sara Elisa Proano Motta	355.50	5/17/2023
86527	Sarah Ann Weller	355.50	5/17/2023
86538	Ty Papke	355.50	5/17/2023
86420	Book Farm LLC	350.90	5/2/2023
86562	Playaway Products LLC	341.73	5/31/2023
86557	DAD'S Tents	329.25	5/31/2023
86549	Ashley Smolinski	324.53	5/31/2023
AP-016098	Medtipster.com, LLC.	317.94	5/15/2023
86369	Blackstone Audio Inc	315.00	5/2/2023
86447	Becca Stam	285.04	5/17/2023
86432	Absopure Water Company	284.00	5/17/2023
86561	ClearStar, Inc.	280.80	5/31/2023
86554	Carr Engineering, Inc.	275.00	5/31/2023
86516	Performance Assessment Network	260.00	5/17/2023
86464	Diane Damuth	241.50	5/17/2023
86572	Jenipha Sokolowski / VerityBeautyGr LLC	240.00	5/31/2023
86404	Mlive Media Group	227.26	5/2/2023
86535	The Rosen Publishing Group, Inc.	227.25	5/17/2023
AP-2911282-0423	Comcast Cable	223.90	5/9/2023
86437	Amber Strasz	215.00	5/17/2023
86387	Holly Goulet	206.74	5/2/2023
86495	Katherine Engel	200.00	5/17/2023
86465	Disability Advocates of Kent County	200.00	5/17/2023
86567	Hispanic Center of Western Michigan	200.00	5/31/2023
86479	Grand Rapids African American Museum and Archives	200.00	5/17/2023
86534	The Pioneer Group	200.00	5/17/2023
86463	Deb Schultz	197.50	5/17/2023
86399	Midwest Collaborative For Library Services	194.16	5/2/2023
86427	Vital Records Holdings, LLC / VRC Companies, LLC	190.00	5/2/2023
86522	Robbins Lock Shop Inc	175.00	5/17/2023
86364	Automatic Door Service	175.00	5/2/2023
86428	Whole Phonics, Inc.	173.18	5/2/2023
86517	Presidio Networked Solutions Group, LLC	170.00	5/17/2023
86594	Shirley Bruursema	166.64	5/31/2023
86587	Northern Michigan University	157.50	5/31/2023
86391	Jack Droppers	150.00	5/2/2023
86581	Midwest Tape LLC	148.94	5/31/2023
86528	Scholastic Library Publishing	145.60	5/17/2023
86478	Grainger	135.80	5/17/2023
86569	Hurst Mechanical	130.72	5/31/2023
AP-0021585-0523	Comcast Cable	126.90	5/25/2023
86591	Robin Darling	125.00	5/31/2023
86548	Annette Miller - KDL	124.32	5/31/2023
86380	Everlasting Green Plantscape LLC	120.00	5/2/2023
86565	Grainger	115.32	5/31/2023
86416	Shirley Bruursema	112.40	5/2/2023

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 5/1/2023 Through 5/31/2023

Check Number	Vendor Name	Check Amount	Check Date
86434	Advanced Ecosystems / FishGuy	110.00	5/17/2023
AP-2703657	TASC	109.04	5/1/2023
86546	Absopure Water Company	103.50	5/31/2023
86553	Caledonia Chamber Of Commerce	100.00	5/31/2023
86451	Calvin University - Hekman Library	100.00	5/17/2023
86575	Kiwanis Club Of Caledonia	100.00	5/31/2023
AP-2758009	TASC	98.66	5/26/2023
86542	Vital Records Holdings, LLC / VRC Companies, LLC	96.43	5/17/2023
86457	City Of Rockford	93.85	5/17/2023
86511	Oakland University	90.00	5/17/2023
86361	Annette Miller - KDL	88.50	5/2/2023
86441	Aqua Blue Aquarium Solutions	85.00	5/17/2023
86472	Employee Assistance Center (EAC)	85.00	5/17/2023
AP-9931495512	Verizon Wireless - MiFy Routers & Cell phones	82.96	5/2/2023
86560	DK Security	82.40	5/31/2023
86589	Peter Dykhuis	79.65	5/31/2023
86471	Elizabeth Talcott	73.08	5/17/2023
86372	Clinton-Macomb Public Library	67.90	5/2/2023
86455	Chad Tiesma	64.99	5/17/2023
86586	Nicole Lintemuth	61.44	5/31/2023
86394	Kalamazoo College	60.00	5/2/2023
86395	Kalamazoo Sanitary Supply / KSS Enterprises	60.00	5/2/2023
86393	Jessica Katsma	60.00	5/2/2023
86405	Nicole Lintemuth	58.82	5/2/2023
86415	Sheri Gilreath-Watts	58.82	5/2/2023
86583	Monica Walen	57.58	5/31/2023
AP-BJohnstone	American Heritage Life Insurance Company / Allstate Benefits	52.00	5/16/2023
AP-TC4-20-23	Tracy Chrenka	49.00	5/10/2023
86555	Center Point Publishing	47.94	5/31/2023
86533	Tara Young	46.93	5/17/2023
86407	Peter Dykhuis	44.41	5/2/2023
AP-AE4-20-23	Andrew Erlewein	44.41	5/10/2023
AP-CH4-20-23	Carla Hotz	44.15	5/10/2023
86392	Jennifer Zeilbeck	40.00	5/2/2023
AP-PW4-20-23	Sarah Ann Weller	38.52	5/10/2023
86450	Brian Mortimore	36.04	5/17/2023
86481	Graphic Arts Service & Supply	34.00	5/17/2023
86362	Ashley Smolinski	33.96	5/2/2023
86379	ClearStar, Inc.	32.40	5/2/2023
86473	ClearStar, Inc.	32.40	5/17/2023
86501	Martin Stanish	31.77	5/17/2023
86378	Ebsco Information Services	29.20	5/2/2023
86448	Becca Wilcox	27.99	5/17/2023
86467	Dowling Public Library	23.99	5/17/2023
86520	Township of Richland - Richland Township Library	22.00	5/17/2023
86435	Allison Vanhorn	21.99	5/17/2023
86566	Greg Foster	20.98	5/31/2023
86493	Joyanne Huston-Swanson	17.50	5/17/2023
86410	Robin Hollebeek	16.99	5/2/2023
86480	Grand Rapids Public Library	16.95	5/17/2023

Kent District Library
Check/Voucher Register - Check Register - Board Report
From 5/1/2023 Through 5/31/2023

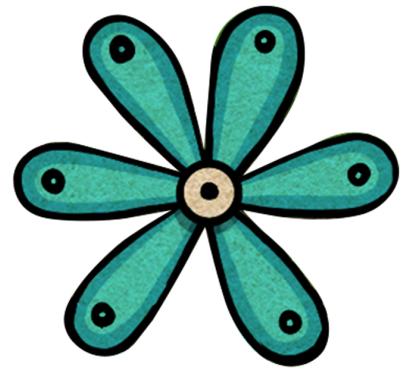
<u>Check Number</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Check Date</u>
86592	Salesforce, Inc.	14.25	5/31/2023
86371	Clarkston Independence District Library	12.99	5/2/2023
86397	Loutit District Library	7.99	5/2/2023
86585	Muskegon Area District Library	7.99	5/31/2023
86599	White Pine District Library	5.00	5/31/2023
Report Total		1,261,157.49	

Kent District Library
Check/Voucher Register - Voided Checks
From 5/1/2023 Through 5/31/2023

<u>Check Number</u>	<u>Vendor Name</u>	<u>Check Amount</u>	<u>Check Date</u>
86236	EasyVista, Inc.	(3,321.00)	5/30/2023
86304	Christopher Swinson / Mycophiles Garden LLC	<u>(1,050.00)</u>	5/11/2023
Report Total		(4,371.00)	
		<u><u> </u></u>	

Director's Report

May 2023



Alto + Engelhardt

Alto and Englehardt (Lowell) branches are holding a Library Camp for kids ages 8-10 who want to learn more about how the library works through a series of activities modeled on camp games.

The Englehardt (Lowell) branch will be holding four programs at Fallasburg Park this year. These programs strengthen the partnership with Kent County Parks. Fallasburg Park is located north of Lowell, closer to the upcoming Grattan Express library location. This will hopefully engage more people from that area.

Alto is excited to have outreach at Boulder Ridge Wild Animal Park again this year. Branch Librarian Amy Richardson and Shelves Jamerson Ries will be providing animal themed books and crafts each week, that match the live animal the Park brings to the pop-up library.



Byron + Grandville

The Grandville Branch is excited to be trying a summer kickoff event for the first time on June 15. Previously the City would host an end of school carnival in the parking lot outside the library, and it was easy for the branch to simply be a part of their event, but that ended in favor of a concert series a year ago, so the library will host its own big start of the summer event this year.

Grandville is also excited to be hosting a Library Camp this summer for kids ages 8-10. This was done at Caledonia and Cascade last summer and was beloved by all who participated in it. So, trying it this year in new locations seemed like a no brainer. The Byron Center Branch will be moving several programs outside to the pavilion by the library. Normally programs that are too big for the program room (most of the big summer presenters) would be moved up the hill the township building, but this year that building is under construction. So, programs that are likely to bring in more folks than the library building can hold will occur outside in Bicentennial Park.



Amy Van Andel Library + East Grand Rapids

The Amy Van Andel Library has really benefited from making connections with the community. Most recently the branch hosted Rockford resident Mike Cortright who entertained 45 adults with a presentation on the James Webb Telescope! New and unique to the library this summer will be a complimentary “Concert in the Courtyard” on June 30 with some of Ada Conservatory’s finest string musicians. Finally, the Amy Van Andel Library will be co-hosting a “One Book, One Community” event with Plumfield Books. Branch Librarian Angela Deckard and store owner Amy Squires have chosen Christopher Cosmos’s novel “While We Are Here.”

In East Grand Rapids, the highlight of the summer is “Taste of East” on August 17. The East Grand Rapids Friends of the Library are sponsors and the Branch Librarian Jenny Savage-Dura and Branch Outreach and Programming Specialist Monica Walen will be providing face painting, new cardholder signups, and crafts. Over 40 vendor tables hope to attract over 4,000 people.



Featured Department

IT



It's been another busy year for the IT team here at KDL! This tireless group continues to maintain the many vital technological resources that our communities depend on, in addition to undertaking many additional projects. Here are a few bright spots from the past twelve months:

·The saying, “it takes an army” is so true when discussing the first major project from this past year – The RFP for new RFID Equipment. With the help of many branch staff and managers across the organization, nearly the whole IT team pitched in to solicit and evaluate vendor bids for new RFID equipment that would streamline the item check-in process at all branches. After extensive vetting and collaboration with other amazing and dedicated KDL branch staff, the project group has since purchased new RFID wands for every branch and 26 licenses of the Sort Assistant software that will allow staff to sort a pile of returned items very quickly and print customized hold/transfer slips. The entire project spanned nearly a year and could not have happened without the thoughtful planning and expertise of the IT team, including:

- Director of Information Technology, Kurt Stevens, masterminded the over-arching project scope, acted as the project leader in the initial phases, and expertly negotiated with vendors to lock-in the best possible pricing.
- Network Specialists Curt Kieliszewski and Rich Nagel worked closely with branch staff and managers to support all the process testing of the RFID chutes, bins, shelves and wands, making sure we only purchased equipment that really works for KDL and not just something “new.”
- Network Specialist Graham Lawcock worked closely with Regional Manager II Karen Small to test and customize the Sort Assistant software for KDL branches.
- Administrative Assistant, Amanda Johnston, who did much of the writing, organizing, and other project communication.

This year, IT has been involved in a few new exploratory projects as well. During our RFID RFP, one of the vendors shared a new concept - Book Dispensers, which provide interesting possibilities to serve locations where physical library branches are not easily accessible. One such area is Grattan Township. This exciting addition will extend access to library materials to a community that is not yet able to open a full KDL branch, but whose closest location is more than 10 miles away. Kurt and Rich Nagel are working with a group of KDL managers and staff to ensure the technology and infrastructure is ready to install and configure this book dispenser, known as a LibCabinet from Envisionware, on June 13 & 14.

Network Specialist Ray Mysels and Kurt Stevens have been busy working on another exploratory project that may bring an entirely new service to KDL: eSports! eSports have become popular programs at colleges, universities, and even K-12 schools. KDL is excited to “get in on the game” and explore bringing eSports equipment and play spaces to a number of branches. This project is still in the planning phase but Ray has brought to it his extensive knowledge and expertise, making sure KDL selects the right equipment that will work within KDL’s technological ecosystem.

·The KDL Shop also opened this past year, an online store that sells all kinds of must-have KDL branded merchandise, like t-shirts, umbrellas, jewelry, totes, and even stuffed-animals! Network Specialist Dhanya Ravi lent her skills to this project and was very instrumental to its creation and success.

Katie Kudos

May 2023

Julia Cooke **Amy Van Andel Library**

Nominated by Allison Blovits

Courageous

"There was a stack of legal documents left by the printer that Julia recognized as most likely having personal information. She was able to reach out of the law firm to get in contact with the patron who left it. She worked with the patron to figure out what do with the documents. I wouldn't have thought to do that and to be able to solve that complicated issue which was amazing."

Janice Greer **MarCom**

Nominated By: Hannah Lewis

Helpful

"Janice is always responsive with any Microix questions I have, outreach supply requests, and swag orders. I had a last-minute large swag order in which she packed everything up that was available, with a plan of what to do once more when the pens came in, under 2 hours from when I submitted the request."

Nominated By: Christine Hekman

Helpful

"Janice very kindly stepped in to manage the Sticker Mule order for vinyl Teen Crew stickers. Thank you, Janice!"



Caleb Perkins **Tyrone Township**

Nominated By: Donna Cowart

Helpful

"I was stumped trying to help a young patron get online to an educational site and finally asked Caleb for help. He figured out what the issue was. He has helped other times in the past when patrons (and I) got stuck. I appreciate his technical expertise and help."

Nominated By: Kathy Lewis

Helpful

"Today, our schools had an early release date. Caleb went above and beyond in helping with our increased traffic. He was wonderful as always with our kids. Thank you, Caleb! We do adore you!!"

Nominated By: Liz Knapp

Helpful

"We had an issue with our front door this morning. Katie, Caleb, Molly, and Craig all jumped in to troubleshoot. Thanks all!"

•

Nominated By: Jennifer DeVault

Inclusive

"Great work with the younger patrons in Tyrone! We have had a noticeable difference in the number of incidentals. Keep up the good work!"

Nominated By: Craig Buno

Authentic

"I am always impressed with Caleb's interactions with the patrons. He is genuine in his interactions as well as welcoming them in the branch."

"I observed him this week where a patron wanted a new library card. He helped get all the information the patron needed to get started without the patron being overwhelmed or just pointing the patron in the right direction. He assisted the patron through the process."

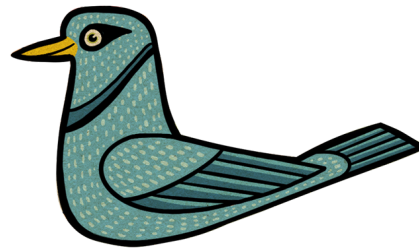
Upcoming Meetings + Dates of Interest

Upcoming Meetings

Regular Board Meeting
Thursday, July 20, 2023
4:30 PM
KDL Service + Meeting Center

Regular Board Meeting
Thursday, August 17, 2023
4:30 PM
KDL Plainfield Branch

Regular Board Meeting
Thursday, September 21, 2023
4:30 PM
KDL Gaines Branch



Dates of Interest

KDL Pension Meeting
August 16, 2023
1:00 PM
KDL Service + Meeting Center

MLA Conference
October 17-20, 2023
Kalamazoo, MI



MONTHLY PROJECT REPORT

**MAY
2023**

0 New projects approved

12 In approval queue

0 Declined

14

Active Approved
Projects

	On Time	10
	Late (At Risk)	4
	Paused	0
	Completed since 01/23	5

1,000 Books Before Kindergarten (1KB4K) Revamp



Project Lead: Dawn Heerspink
Status: On track

Approval Date: 11.23.22
Due Date: 09.30.23

This month, Creative Services Coordinator Brad Baker debuted the new artwork for the progress stickers (children earn a sticker for every 100 books read) and other materials. These same graphics will also be used in the digital tracking option in Beanstack, wherein patrons earn a digital woodland animal badge for every 100 books read. Completer bags will feature artwork from the Fall 2021 Kaleidoscope. The team discussed offering Spanish-language materials as well, which will be supplied by the Outreach and Engagement Team.

Email Group Streamline + Update



Project Lead: Elvia Myers
Status: At Risk - Timeline

Approval Date: 03.02.22
Due Date: 03.31.23 *new projected due date of 6.30.23*

The Team is in the final stages of eliminating unnecessary groups and distribution lists that exist within the KDL system. Once these have been streamlined, the group will schedule semiannual audits of all groups for ongoing maintenance and this project will officially come to a close.

Express Library Pilot - Grattan Township



Project Lead: Kurt Lardie
Status: On track

Approval Date: 04.26.23
Due Date: 10.31.23

The Express Library Pilot is moving along nicely, with the LibCabinet officially ordered and scheduled to arrive mid-June. Library materials for stocking the LibCabinet have also been ordered. Additionally, IT has installed WiFi for patrons to use when they visit the kiosk. On June 5, part of the team will be attending a Temi (robot) demonstration at the Grattan Township Office, with Township Clerk Michelle Alberts in attendance. After the demonstration, she and her team will head over to the KDL Service + Meeting Center for a tour of the facilities, as well as to meet with various department heads.


FE Technologies Wand Rollout

 **Project Lead:** Karen Small
Status: On track

Approval Date: 01.18.23
Due Date: 08.31.23

As of this report, all branches are now successfully scanning through their collection month over month. Reports for missing items have been reduced and the procedure for reporting missing items has been updated in PolicyTech. Throughout June, two branches will pilot using the wand for checking in returns.


KDL Way Service Vision + Training

 **Project Lead:** Jennifer DeVault + Lulu Brown
Status: At Risk - Timeline and Scope

Approval Date: 03.02.22
Due Date: 03.31.23 *new projected due date of 6.15.23*

Service summits have all taken place. At each summit, a KDL Way workbook complete with service scenarios was rolled out to staff. These were also presented at the quarterly management meeting in May. So far, these have been well received throughout the organization. The project team looks forward to close out in the next month after collecting staff feedback.

Language Accessibility: Over the Phone (OPI)

 **Project Lead:** Yuliya Baker
Status: On track

Approval Date: 02.22.23
Due Date: 08.31.23

This month, the team completed several demo calls to the test language interpreting services of different providers. Factors taken into consideration include the different ways calls can be connected, wait times for service, and quality of interpretation. Project team members Grace MiguelCipriano, Sara Proano, Graham Lawcock and Brad Allen lent their language skill to help us test these services. Next month, the team will evaluate their findings and choose a top provider. After that, training and marketing will be created, as well as a list of community partners who could benefit from the service and help spread the word.

Library Ambassador Program Pilot

 **Project Lead:** Deb Schultz
Status: Complete

Approval Date: 10.26.22
Due Date: 02.28.23

This project established a library ambassador pilot program at KDL to help library lovers become more involved at their local library. Meant to serve as an enhancement to the existing library volunteer program, this project focused on training volunteers to support KDL by relationship building with local businesses, spreading goodwill and awareness of KDL events and offerings, and becoming more involved in local Friends groups. As of the close of this project, six active Ambassadors have now been fully trained and have participated in impact challenges and other opportunities. Over 180 Friends of the Library members have turn in background checks and have hosted two book sales. Volunteer Coordinator Deb Schultz looks forward to posting additional opportunities and further streamlining the program for the future.

Library Relationship Management (CRM)



Project Lead: Hannah Lewis
Status: At Risk - Timeline

Approval Date: 08.17.22

Due Date: 12.31.22 *new projected due date of 08.31.23*

The new Salesforce platform is currently being built out with special permissions for staff without licenses to import and access information on community partners. The new software has been presented to all Branch and Outreach Specialists (BOPS), along with plans for how they will use it day-to-day. Data Coordinator Sheri Glon and Systems Librarian Analyst Rochelle Ball are leading the initial implementation process. The initial build is expected to be complete in early June.

New Cardholder Drive



Project Lead: Joshua Mosey
Status: On track

Approval Date: 02.22.23

Due Date: 01.31.24

Regional Manager Penni Zurgable set up a meeting with Grand Rapids Public Library (GRPL) to discuss partnership opportunities that would benefit both library systems and promote library card ownership. One idea, submitted by KDL Board of Trustee Carla Moyer Hotz, was to create a bookmark for area college students with information on how to sign up for either a GRPL or KDL library card, depending on where the student resides, and which could be distributed by college library partners. Patron Services Librarian Abigail Lynn compiled an additional list of partnership opportunities for the fall. The team is very excited for the start of Summer Wonder and has distributed signage to all branches for encouraging families to sign up for library cards. (Though a library card is not a requirement for completing the Summer Wonder program, it is still highly encouraged.)

One Book One KDL 2024



Project Lead: Hennie Vaandrager
Status: On track

Approval Date: 03.22.23

Due Date: 05.31.24

The project team has narrowed down the potential author and title for next spring and KDL's Leadership Team has also signed off on the general direction for the program and theme. Some logistics are currently being worked out regarding the author's availability. At this time, any and all information related to the author and their work is being kept tightly under wraps in order to build a suspenseful marketing campaign leading up to rollout. Lastly, the project team is looking into alternative names for the library program, with "On the Same Page" currently in the lead.

One Community Relationship Building



Project Lead: Elvia Myers
Status: On track

Approval Date: 01.25.23

Due Date: 12.31.23

Western Michigan University's Native American Affairs Council is seeking funding from the Native American Heritage Fund Board to support a community/university collaborative project in partnership with Kent District Library (KDL) titled "Celebrating Native American Songs and Storytelling." The purpose of this program will be to address the narrow representation of Native Americans—especially young adult Native Americans—in schools, curricula, libraries, universities and other educational spaces, as well as to broaden the representation of native persons in a way that reflects depth, diversity, and complexity through songs and storytelling.

Physical Collection Audit



Project Lead: Joshua Bernstein

Status: On track

Approval Date: 02.22.23

Due Date: 12.31.23

The project team is currently in the midst of two tasks, the first of which involves collecting magazine usage statistics within branches including how often magazines are used/read each day and whether or not patrons express interest in a digital magazine option. The second task involves analyzing all data pulled concerning the audited items (magazines, physical audiobooks, compact discs), and coming up with initial recommendations for next year's budget needs.

Picture Book CORE Collection



Project Lead: Tammy Schneider

Status: On Track

Approval Date: 11.23.22

Due Date: 05.31.23

CORE picture books were sent in delivery on May 19, just in time for Summer Wonder. This new collection was promoted on KDL's blog and social media beginning June 1, with a fun video from the awesome Kevin Kammeraad used in the posts and featured on branch TVs. This was a super-fun project and the team could not wait to share all the titles with patrons! In some of the branches, the entire collection was checked out within the first few days of putting them out-- a great indicator of success!

PolicyTech to SharePoint Conversion



Project Lead: Graham Lawcock + Trish Reid

Status: On track

Approval Date: 02.22.23

Due Date: 10.15.23

All documents stored in PolicyTech have now been tagged for the appropriate audience, owner and topic to ensure proper organization in SharePoint. Next, the team will create documentation that explains how to search/browse the site. The team is also working on a process for explaining how to update a document or draft a new one from a template. Project Leader Trish Reid has done an amazing job getting all of this started.

Sort Assistant Software by FE Technologies



Project Lead: Karen Small

Status: On track

Approval Date: 04.26.23

Due Date: 12.31.23

The Sort Assistant Software has officially arrived and a few PCs have already been loaded. The team is now waiting on Sirsi/Dynix to start sending Session Initial Protocols (SIPs) as these can only be done in batches of five. Once the first batch arrives, the team will download the software onto a laptop at the Kelloggsville Branch to test functionality. Staff at Kelloggsville also work at the Wyoming Branch, so they are already familiar with the software based on a pilot done there. Presently, FE Technologies estimates delivery of the shielded RFID pads to be approximately five weeks out, meaning around early July these can start to be deployed out to branches.

Systemwide WonderKnook Refresh



Project Lead: Missy Lancaster/Sarah Fox
Status: Complete

Approval Date: 09.23.21

Due Date: *new due date of 05.31.23*

After a lot of hard work, this project has officially come to a close—and the branches have never looked better! A huge thanks to each and every staff member at KDL for embracing change and promoting curiosity with the new and unique Wonderknook spaces. These new play spaces will offer a fun, exciting and unique experience for children to enjoy while also inspiring repeat branch visits, sparking imagination and encouraging a lifetime of learning. Extra special thanks to project members Missy Lancaster, Sarah Fox, Dawn Heerspink, Monica Walen, Liz Wierenga and Jaci Cooper for their hard work and perseverance. Patrons have had an overwhelmingly positive response to this project.

BUILDING PROJECTS

Krause Memorial (Rockford)



Project Lead: Jennifer German
Status: N/A

Approval Date: N/A
Due Date: N/A

No update at this time.

Tyrone Township



Project Lead: Craig Buno
Status: N/A

Approval Date: N/A
Due Date: N/A

Members of the Tyrone Township Board and library staff have a meeting with Design Forum on June 19 to discuss the floor plan for the new library. Afterwards, Design Forum will work on an estimated cost for the project.

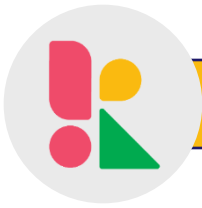
Walker



Project Lead: Craig Buno
Status: N/A

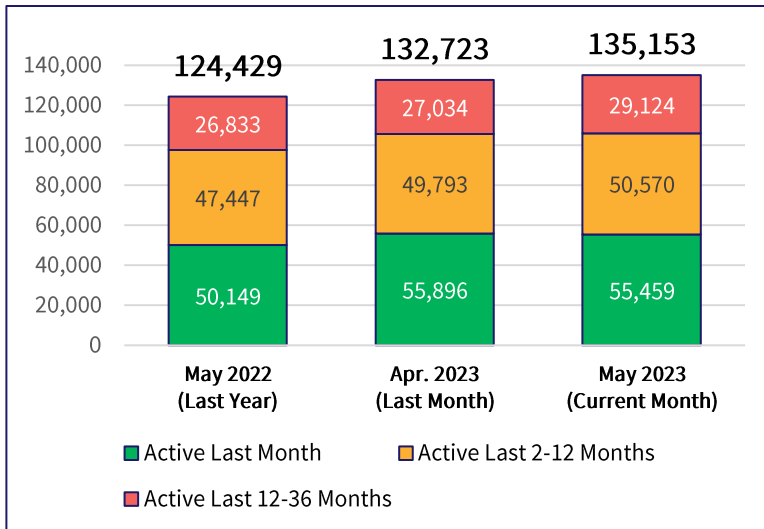
Approval Date: N/A
Due Date: N/A

At the May 22 meeting of the Walker City Commission, commissioners approved the selection of Studio GC as Architectural/Engineering firm to complete Walker Library Expansion project. The Studio GC team has designed libraries all across the Midwest. The contract will be written to allow for collaboration with a Construction Manager (CM), to be hired at a later date. Request for Proposals for the CM portion of the project will begin within the next month.



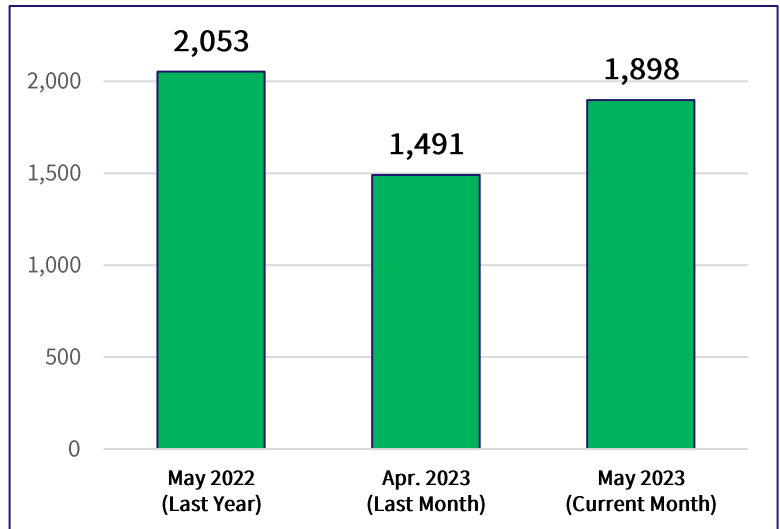
MAY 2023 STATISTICAL SUMMARY

Active KDL Patrons:



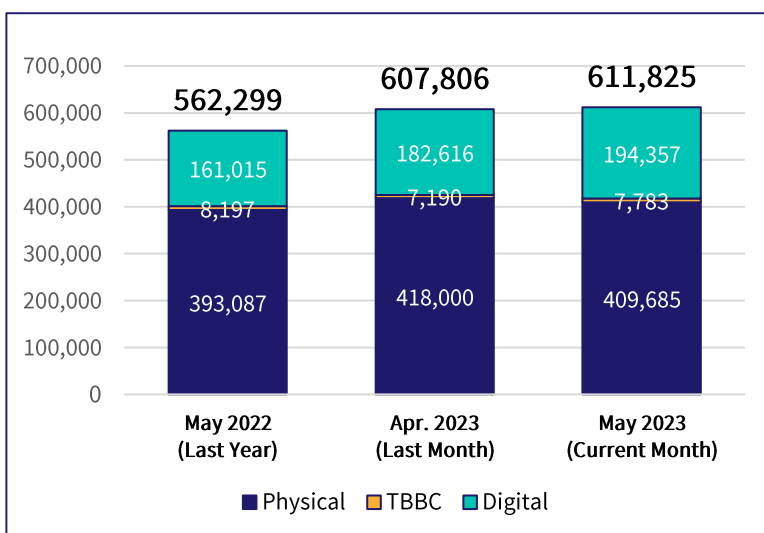
Active KDL Patrons are **up 2%** from last month and **up 9%** from the same month last year.

New KDL Cards Added:



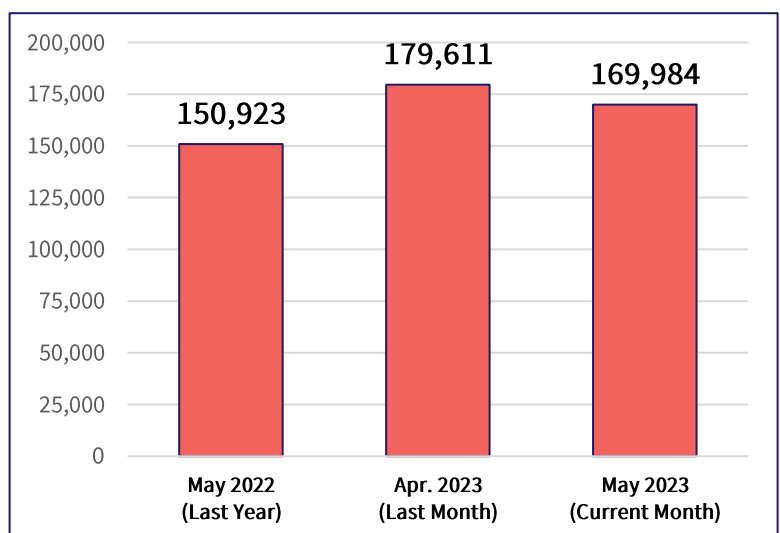
New KDL Cards Added are **up 27%** from last month and **down 8%** from the same month last year.

Total Circulation:

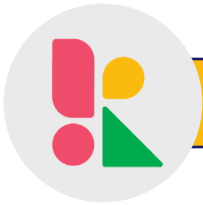


Total Circulation is **up 1%** from last month and **up 9%** from the same month last year.

Visitor Count:

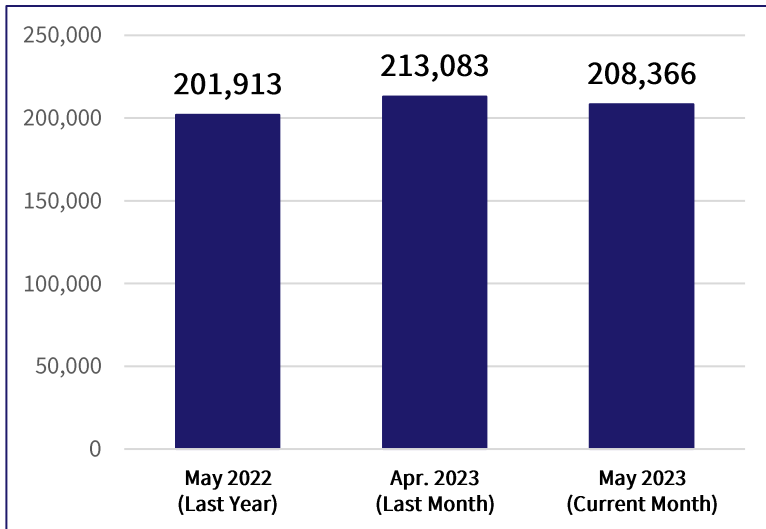


Branch visitors are **down 5%** from last month and **up 13%** from the same month last year.



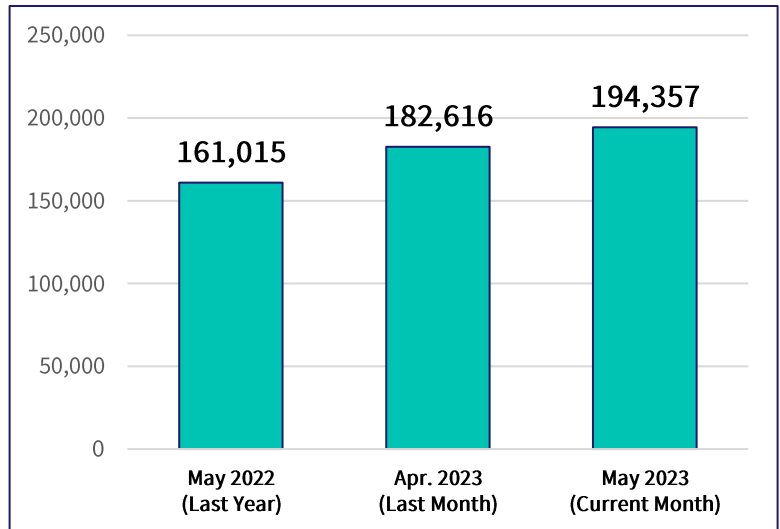
MAY 2023 STATISTICAL SUMMARY

Physical Items Checked Out:



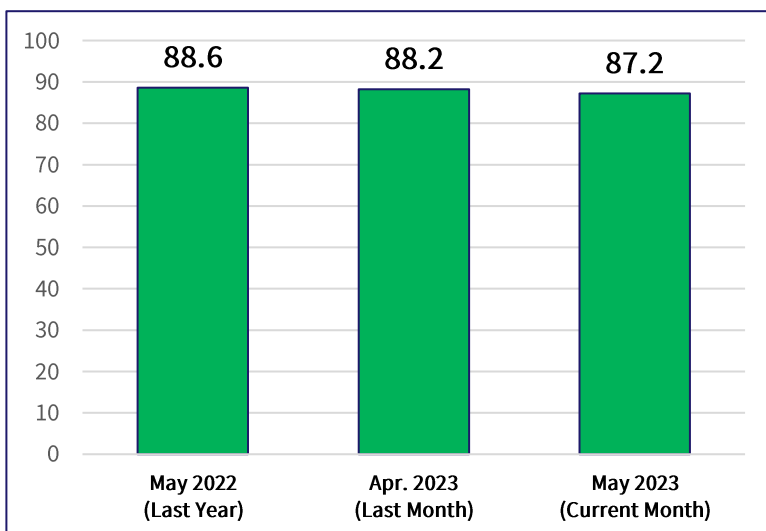
Physical checkouts are **down 2%** from last month and **up 3%** from the same month last year.

Digital Items Checked Out:



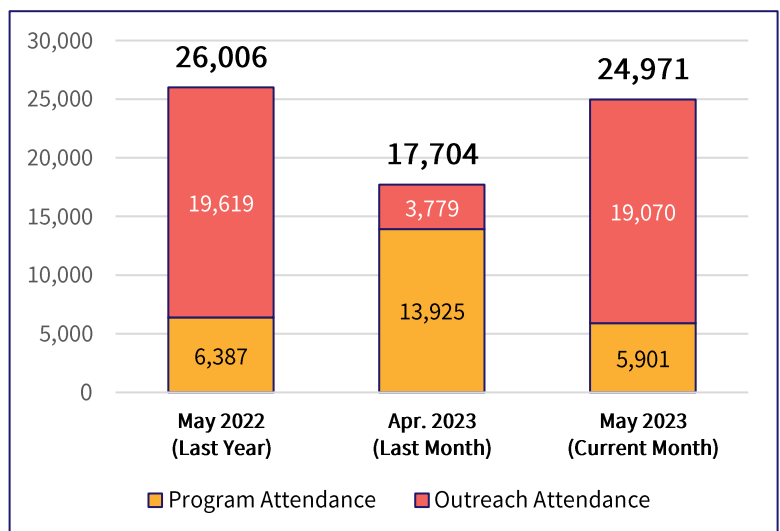
Digital checkouts are **up 6%** from last month and **up 21%** from the same month last year.

Net Promoter Score (NPS):

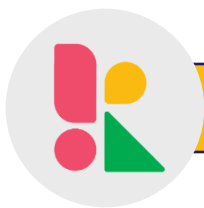


Net Promoter Score is **down 1.0%** from last month and **down 1.4%** from the same month last year.

Programs & Outreach:



Program & Outreach Attendance is **up 41%** from last month and **down 4%** from the same month last year.



MOST POPULAR TITLES LAST MONTH

Click on each title for a link to the catalog

All Physical Items (Most Checkouts):

<u>Title</u>	<u>Checkouts</u>
1. KDL WiFi Mobile Hotspot	216
2. <i>Lessons in Chemistry</i> by Bonnie Garmus	165
3. <i>Spare</i> by Prince Harry	155
4. <i>Happy Place</i> by Emily Henry	138
5. <i>Tomorrow, and Tomorrow, and Tomorrow</i> by Gabrielle Zevin	120
6. <i>The Last Thing He Told Me</i> by Laura Dave	117
7. <i>Someone Else's Shoes</i> by Jojo Moyes	114
8. <i>Simply Lies</i> by David Baldacci	100
9. <i>Mad Honey</i> by Jodi Picoult	99
10. <i>I Will Find You</i> by Harlan Coben	96

All Physical Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. KDL WiFi Mobile Hotspot	351
2. <i>Happy Place</i> by Emily Henry	311
3. <i>Remarkably Bright Creatures</i> by Shelby Van Pelt	157
4. <i>Meet Me at the Lake</i> by Carley Fortune	144
5. <i>The Housemaid</i> by Freida McFadden	142
6. <i>Identity</i> by Nora Roberts	135
7. <i>Hello Beautiful</i> by Ann Napolitano	124
8. <i>The Legend of Zelda: Tears of the Kingdom</i> Nintendo Switch Video Game	124
9. <i>The Covenant of Water</i> by Abraham Verghese	123
10. <i>Simply Lies</i> by David Baldacci	118

OverDrive Items (Most Checkouts):

<u>Title</u>	<u>Checkouts</u>
1. <i>Verity</i> by Colleen Hoover	287
2. <i>Tastes Like War</i> by Grace M. Cho	256
3. <i>You Shouldn't Have Come Here</i> by Jeneva Rose (audio)	220
4. <i>Fourth Wing</i> by Rebecca Yarros (audio)	203
5. <i>A Court of Thorns and Roses</i> by Sarah J. Maas (audio)	186
6. <i>The Seven Husbands of Evelyn Hugo</i> by Taylor Jenkins Reid	185
7. <i>The Covenant of Water</i> by Abraham Verghese (audio)	182
8. <i>Beach Read</i> by Emily Henry	178
9. <i>Spare</i> by Prince Harry	151
10. <i>Beach Read</i> by Emily Henry (audio)	150

OverDrive Items (Most Holds):

<u>Title</u>	<u>Holds</u>
1. <i>Spare</i> by Prince Harry (audio)	920
2. <i>Lessons in Chemistry</i> by Bonnie Garmus	856
3. <i>Happy Place</i> by Emily Henry	803
4. <i>It Starts with Us</i> by Colleen Hoover	702
5. <i>Lessons in Chemistry</i> by Bonnie Garmus (audio)	572
6. <i>Happy Place</i> by Emily Henry (audio)	463
7. <i>Mad Honey</i> by Jodi Picoult	443
8. <i>Spare</i> by Prince Harry	384
9. <i>Tomorrow, and Tomorrow, and Tomorrow</i> by Gabrielle Zevin	378
10. <i>Demon Copperhead</i> by Barbara Kingsolver	368

NEW HIRES	POSITION	EFFECTIVE
Jack Van Drunen	Summer Intern - Kentwood	May 22
Sierra Hieshetter	Summer Intern – Englehardt	May 29
Annika Swannstrom	Summer Intern – Kentwood	May 29
Lindsay Larson	Summer Intern – Amy Van Andel / Ada	May 29
Nadia Simons	Summer Intern – Programming / HR	June 5
Starla Webster	Shelver – Krause Memorial	June 5
Marnie Horton	Assistant Branch Librarian – Kentwood	June 5
Evan Fornicola	Assistant Branch Librarian – Wyoming	June 5
Lynne Haley	Assistant Branch Librarian – Walker	June 5
Tess Carne	Branch Librarian – Walker	June 5
Ellie Silva	Summer Intern – Cascade	June 12
Mads Terpstra	Summer Intern – Plainfield	June 12
Ava Fisher	Summer Intern – Wyoming	June 12
Kailyn Doolittle	Summer Intern – Grandville	June 12
Fiala Polinski	Summer Intern – Sand Lake / Nelson Twp.	June 12
Allison Pellerito	Summer Intern – Caledonia	June 12
Hannah Rethman	Summer Intern - Comstock Park	June 12
Makayla Banning	Summer Intern – Caledonia	June 12
Treasa Bell	Summer Intern – Alpine	June 12
Nathan Tran	Summer Intern – Plainfield	June 12
Anneliese Bruinsma	Summer Intern – East Grand Rapids	June 12
Jennifer Popp	Summer Intern – Community Engagement	June 12
Ella Hengeveld	Summer Intern – Kentwood	June 12
Jacob Henk	Summer Intern – Walker	June 12
Levy Nguyen	Summer Intern – Byron Twp.	June 12
Emma Merritt	Summer Intern – Krause Memorial	June 12
Laila McDowell	Summer Intern – Gaines Twp.	June 12
Rory McKellar	Summer Intern – Kentwood	June 12

DEPARTURES	POSITION	EFFECTIVE
Henry Hong	Assistant Branch Librarian - Kentwood	April 28
Victor Puhly	Shelver – Gaines Twp.	May 7
Shannon Cameron	Assistant Branch Librarian – Caledonia	July 14
Donna Cowart	Assistant Branch Librarian – Tyrone Township	July 22
Julia Cooke	Assistant Branch Librarian – Amy Van Andel / Ada	July 25

PROMOTIONS & TRANSFERS	FROM	TO	EFFECTIVE
Kurt Lardie	Regional Manager II – Englehardt/Alto	Regional Manager I – Englehardt/Alto	July 31

OPEN POSITIONS	TYPE
Shelver – Kentwood	Part-time
Branch Librarian – Kentwood	Part-time
Assistant Branch Librarian – Caledonia	Part-time
Regional Manager II – Englehardt / Alto	Full-time
Assistant Branch Librarian – Tyrone Township	Part-time
Shelver – Gaines Township	Part-time

EMPLOYEE ANNIVERSARIES (JULY)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Rachel Cruzan	Collection Services	25 years
Kathe Latreille	Cascade	24 years
Kelly Gibson	Krause Memorial	20 years
Julie Ralston	Grandville / Byron Township	20 years
Yuko Roberts	Collection Services	19 years
Cheryl Chalker	Byron Township	18 years
Holly Newcomer	Collection Services	15 years
Dana Banks	Krause Memorial	12 years
Elise Paasche	Sub Pool	11 years
Debra Wilcoxson	East Grand Rapids	10 years
Jennifer Zeilbeck	Human Resources	10 years
Alyson Cryderman	Caledonia	9 years
Anna Dyer	East Grand Rapids	9 years
Marie Mulder	Collection Development	9 years

EMPLOYEE ANNIVERSARIES (JULY)	BRANCH OR DEPARTMENT	LENGTH OF SERVICE
Jessica McLeod-Sopczynski	Englehardt	5 years
Benjamin Brugger	Cascade	4 years
Rose Massey	Sub Pool	4 years
Aislynn Wallace	Cascade	4 years
Liesl DeJonge	Wyoming	3 years
Sydney Khouri	Patron Services	3 years
Remington Steed	MarCom	3 years
Janice Greer	MarCom	2 years
Josh Mosey	MarCom	2 years
Anne Parada	Wyoming	2 years
Dan VanDyke	Sub Pool	2 years
Trina Den Braber	Sub Pool	2 years
Sage Kimmel	Comstock Park	1 year
Lauren Phan	Wyoming	1 year
Phillip Sawyer	Alto	1 year

BOARD OF TRUSTEES ATTENDANCE - 2023

	SHIRLEY BRURSEMA	TRACY CHRENKA	ANDREW ERLEWEIN	PETER DYKHUIS	SHERRI GILREATH WATTS	CARLA MOYER HOTZ	NICOLE LINTEMUT H	PENNY WELLER
January 19, 2023	X	X	X	X	X	X	X	X
February 16, 2023	X*	X	X	X	X	X	X	X
March 16, 2023	X	X	X	X	X	X	X	X
April 20, 2023	X	X	X	X	X	X	X	X
May 18, 2023	X	X	X	X		X	X	X
June 15, 2023								
July 20, 2023								
August 17, 2023								
September 21, 2023								
October 12, 2023								
October 26, 2023								
November 16, 2023								
December 21, 2023								

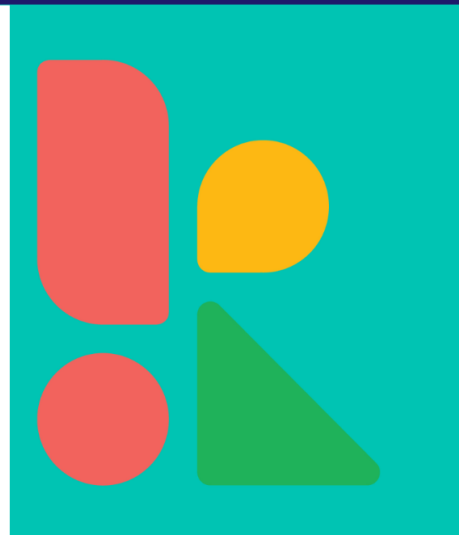
*BOARD PARTICIPATION VIA TELECONFERENCE

TRUSTEE NAME	MEETING DATE		TRUSTEE NAME	MEETING DATE

POLICY MANUAL

June 2023
Section 5: Budget + Finance

**Kent
District
Library**



SECTION 5: BUDGET AND FINANCE

KDL Policy 5.1 [Investments](#)

KDL Policy 5.1.1 [Annual Budget + Adjustments](#)

KDL Policy 5.1.2 [Fund Balance](#) **EDITS**

KDL Policy 5.2 [Purchasing Policy](#) **EDITS**

KDL Policy 5.3 [Conflict of Interest—Board & Staff](#)

KDL Policy 5.3.1 [Contest Participation](#)

KDL Policy 5.4 [Code of Ethics—Board](#) **EDITS**

KDL Policy 5.5 [Petty Cash](#)

KDL Policy 5.6 [Acceptance Of Non-Book Gifts](#)

KDL Policy 5.7 [Credit Card Use](#) **EDITS**

KDL Policy 5.8 [Non-Sufficient Funds \(NSF\) Check Return Fee](#)

KDL Policy 5.9 [Fraud Prevention](#)

KDL Policy 5.10 [Capture Of KDL Millage](#)

KDL Policy 5.11 [Fundraising](#)

KDL Policy 5.12 [Records Retention](#)

KDL Policy 5.13 [Fixed Assets](#) **EDITS**

KDL Policy 5.1.1

Annual Budget + Adjustments

LAST REVISED 8.15.19

The Kent District Library Board of Trustees will establish an annual budget at its November meeting for the following calendar year. The Executive Director and Director of Finance will present the annual budget with historical data and future projections to the Board at its annual budget work session in October.

The budget is a working document. Changes in projections, projects, or unknown events are cause for variations from budget to actual numbers. As such, during the course of the fiscal year (January – December), budget adjustments will be presented by the Executive Director and Director of Finance to the Board as needed to keep the budget accurate. Budget adjustments will be requested as needed.

KDL Policy 5.1.2 **EDITS**

Fund Balance

LAST REVISED 8.15.19

This policy has been adopted by the Kent District Library Board of Trustees to address the implications of Governmental Accounting Standards Board (GASB) Statement No. 54. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Library and jeopardize the continuation of public services. This policy will ensure that the Library maintains adequate fund balances and reserves in order to:

- Provide sufficient cash flow for daily financial needs;
- Offset significant economic downturns or revenue shortfalls;
- Provide funds for unforeseen expenditures related to emergencies; and
- Secure and maintain investment grade bond ratings.

The following definitions of fund types will be used in reporting governmental fund activity. The Library may or may not report all fund types in any given reporting period based on actual circumstances and activity.

General Fund – used to account for all financial resources not accounted for and reported in another fund.

Special Revenue Fund – used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

Debt Service Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for principal and interest.

Capital Projects Fund – used to account for all financial resources restricted, committed, or assigned to expenditures for the acquisition or construction of capital assets.

Permanent Funds – used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library’s objectives.

Internal Service Fund – used to report an activity that provides services or goods to departments of the library on a cost-reimbursement basis.

The following categories will be used to report governmental fund balances in accordance with the definitions provided by GASB Statement No. 54:

Non-spendable Fund Balance – amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact. *Classification* of non-spendable amounts will be determined before all other classifications and consist of the following:

- The Library will maintain a fund balance equal to the balance of any long-term outstanding balances due from others;
- The Library will maintain a fund balance equal to the value of inventory balances and prepaid items unless those items are offset with liabilities and **actually** result in fund balance;
- The Library will maintain a fund balance equal to the principal of any permanent funds that are legally or contractually required to be maintained intact; and
- The Library will maintain a fund balance equal to the balance of any land or other nonfinancial assets held for sale.

Restricted Fund Balance – amounts that can be spent only for specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

Committed Fund Balance – amounts that can be used only for the specific purposes determined by a formal action of the KDL Board. (*Authority to Commit:* a majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.)

Assigned Fund Balance – amounts intended to be used by the Library for specific purposes, but do not meet the criteria needed to be classified as restricted or committed. In governmental funds, other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. (*Authority to Assign:* the KDL Board delegates to the Director of Finance the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available [spendable, unrestricted, uncommitted] fund balance in any **particular individual** fund.)

Unassigned Fund Balance – is the residual classification for the Library’s General Fund and includes all spendable amounts not included in the other classifications. In other funds, the unassigned classification is used to report a deficit balance from overspending amounts that have been designated as restricted, committed, or assigned.

The following guidelines address the classification and use of fund balance in governmental funds:

Classifying Fund Balance Amounts – fund balance classifications indicate the nature of the net resources that are reported in a governmental fund. An individual governmental fund may include non-spendable resources and amounts that are restricted, committed, or assigned, or any combination thereof. The General Fund may also include an unassigned amount.

Encumbrance Reporting – encumbering amounts for specific purposes for which resources have already been restricted, committed, or assigned should not result in separate display of encumbered amounts. Encumbered amounts not previously restricted, committed, or assigned, will be classified as committed or assigned based on the definitions and criteria set forth in GASB Statement No. 54.

Prioritization Of Fund Balance Use – when an expenditure is incurred, when both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it will be the policy of the Library to consider restricted amounts to have been reduced first. If an expenditure is made that is applicable to any of the unrestricted fund balance classifications, it will be the policy of the Library to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts.

Minimum Unassigned Fund Balance – the Board has designated a minimum unassigned fund balance for the Library’s General Fund of 15-20 percent of the subsequent year’s budget. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment. The Executive Director and Director of Finance will provide a report of the fund balance as part of setting the annual budget, approving budget adjustments, or as requested.

KDL Policy 5.2 EDITS

Purchasing Policy

LAST REVISED 8.19.22

This policy provides the framework for the purchase of all goods and services by Kent District Library personnel. The purchase of goods or services needed by Kent District Library shall be made using sound purchasing practices and business procedures to ensure the timely receipt of goods, services and works of improvement of a quality appropriate to the needs of the Library at the lowest responsible costs. Guidance and direction for the implementation of this policy and the related acceptable procedures and best practices will be governed by administrative guidelines produced by the Finance Department.

Reason for Policy:

- Provide clear direction to all Kent District Library staff and vendors on the purchasing process.
- Provide ~~for~~ institutional consistency, discipline and accountability over all funds entrusted to Kent District Library by taxpayers, donors and other sources of funding.
- Avoid the intent and appearance of unethical or compromising practice in relationships, actions, and communications.
- Avoid any personal business or professional activity that would create a conflict between personal interests and the interests of Kent District Library.
- Promote positive supplier relationships through professionalism, courtesy and impartiality.

- Ensure procurement is open, non-discriminatory, and fair to all who participate.
- **(New Bullet)** Additionally, we actively seek to provide opportunities for diverse and small local businesses.

The purchases of all goods and services, unless noted by exemption, are subject to the requirements and restrictions in this policy. No purchase of goods or services on Kent District Library's behalf may be made in any manner, which violates this policy. The amounts below, "Commitment to Purchase", shall be applied to orders, contracts, agreements, and any other similar arrangement, which obligates or commits Kent District Library's funds to purchases at these levels. Splitting orders, contracts, or agreements to circumvent these limits is prohibited.

Approval Thresholds

For individual purchase transactions and commitments, the Executive Director and Director of Finance are each authorized to make purchases for all items when the cost per item is under \$25,000. For individual purchases transactions and commitments when the cost per item exceeds \$25,000 and is under \$50,000, the Executive Director and Director of Finance are authorized to make purchases after obtaining a minimum of three quotations. The above-noted purchases require the signatures of both the Executive Director and the Director of Finance.

For Commitments to Purchase costing over \$50,000, a Request for Proposal (RFP) will be generated and a bid process will be used. RFPs will be available on the Kent District Library's website and shall be advertised once a week for two consecutive weeks in at least one print and one online newspaper of general circulation within Kent County and on other electronic sites that are standard platforms for the goods or services that are being purchased. The Library Board of Trustees' approval is required prior to awarding the contract for such goods or services. Kent District Library reserves the right to accept or reject any or all bids, to waive defects or irregularities in any bid, or to accept or eliminate any portion of any bid.

When necessary, Kent District Library personnel responsible for making the purchase may reach out to one vendor for an estimate so Kent District Library personnel can determine the appropriate approval process. If a quote/competitive proposal/RFP process is determined to be required by Kent District Library personnel, this estimate shall not replace the required quotes, competitive proposals, or RFP responses and the vendor shall be responsible for responding to the same requests required of the other potential vendors. The same information shared with the vendor providing the estimate shall be shared with all other potential vendors and the vendor providing the estimate will not receive preferential treatment.

The following purchases are exempt from the approval thresholds and quote requirements as outlined in this policy and may be awarded without obtaining quotes and/or Library Board of Trustees' approval if the price is considered to be reasonable by the Executive Director or Director of Finance:

- Goods or services accepted by grant, gift, or bequest
- Water, sewer, steam, gas, electrical utility, and telephone services
- Library materials (including but not limited to items such as books, databases, subscriptions)

- Other regularly recurring expenditures as approved by the Executive Director and Director of Finance

Notwithstanding any other provision of this Section 5.2, the Board may waive the requirement for bids for the purchase of goods and services if the Board determines that such action is in the best interest of Kent District Library under the circumstances of a particular contract.

Sole Source Purchases

The number of bids or quotes requirement can be foregone if the purchase can only be made from a single source. Justification for each sole source purchase shall be documented in writing and approved by the Library Board of Trustees prior to any purchase. The sole source justification does not relieve the responsibility of the purchaser to obtain a fair and reasonable price. Sole source purchases may include:

- Product or service is available from only one vendor
- Purchase must match an existing product or service
- There is a compelling and valid interest in selecting a particular vendor
- The proposed vendor is uniquely qualified to provide the product or service

Emergency Purchases

If there is evidence of imminent danger to persons or property and when deemed necessary to guarantee the safety of patrons, staff, and visitors, emergency purchases may be authorized by the Executive Director or his/her designee in excess of the \$25,000 limit outlined above. Emergency purchases may also be necessary if there is an occurrence of technology failure, technology security breach, or other circumstances caused by forces of nature. Prior to authorizing these emergency purchases, the Executive Director must consult with the Chairperson of the Library Board of Trustees or his/her designee. The Executive Director shall document the reason for any emergency purchase and inform the Library Board of Trustees at the next regularly scheduled meeting.

Contracts

The Kent District Library will have outside legal counsel evaluate all new contracts with a Commitment to Purchase of greater than \$50,000. The Kent District Library shall have the option of renewing expired contracts (up to two times) provided a fair price can be negotiated and the Kent District Library has determined the renewal to be in its best interest. Renewal terms shall not require Library Board of Trustees approval, with the exception of audit and legal services. These services are commissioned by the Library Board of Trustees and will need to be renewed by a majority vote upon contract expiration.

Non-discrimination

When soliciting and selecting vendors, Kent District Library shall not in any way discriminate against any vendor because of age, race, color, religion, marital status, sex/gender, pregnancy, sexual orientation, gender identity, gender expression, height, weight, national origin, disability, political affiliation, familial status, veteran status or genetics and/or any other legally protected class not heretofore mentioned. Nor shall Kent District Library patronize, or continue to patronize vendors known to practice any form of discrimination.

Government Contracts

To obtain the benefits of volume purchasing or reduced administrative expenses when purchasing similar goods and services, Kent District Library may utilize existing governmental contracts. Examples of these could be from the State of Michigan, the Regional Education Media Center (REMC), MiDeal, Sourcewell, MiCTA, and NCPA. If an existing, beneficially priced agreement is active, the Kent District Library may forego its normal quoting or bidding process and negotiate for goods and services using the terms of another governmental unit's contract. Any purchase through this process must be documented on the purchase order, with reference to the governmental unit and contract number.

Universal Service Administrative Co. Funding

For all eRate eligible products and services Kent District Library has applied or will be applying for Universal Service Administrative Co. (USAC) funding or reimbursement, the Kent District Library shall forego the policy outlined here and instead follow the competitive bid process as required by USAC.

KDL Policy 5.3

Conflict of Interest —Board & Staff

LAST REVISED 9.23.21

Kent District Library complies with [Michigan Compiled Laws 15.321 et seq.](#) Members of the Board of Trustees will annually sign a Conflict-of-Interest Statement (see below) to ensure compliance with the law.

CONFLICT OF INTEREST STATEMENT - BOARD

I have read and understand the law pertaining to conflicts of interest (Michigan Compiled Laws 15.321 et seq.), which was provided to me. There are no present or potential future conflicts of interest other than those listed below. I have and will continue to observe the law carefully including, without limitation, the obligation to promptly disclose any pecuniary interest in a contract to be considered by the Board.

Signature: _____

Date: _____

DISCLOSURES (Indicate “none” if applicable. Otherwise, please give a brief explanation of the conflict)

Trustees may not use their position or the knowledge gained as a result of their position for private or personal advantage or to obtain financial gain. Specifically, in the event that a trustee recognizes an actual or potential conflict of interest, the trustee is expected to disclose to the board any financial or personal beneficial interest, direct or indirect, and abstain voluntarily from discussion or voting on any issue that raises such conflict of interest.

CONFLICT OF INTEREST STATEMENT – STAFF

Kent District Library respects the rights of its employees in their activities that are private in nature and in no way conflict with or reflect upon the Library. Financial or personal obligations such as part-time employment with outside firms or individuals which affect judgment in carrying out Library business, or that would create the appearance of impropriety, shall be avoided.

To that end, all supervisors and non-union staff will annually read and sign Conflict of Interest Statements. All other staff will sign a Conflict-of-Interest Statement at the time of hire. If there are any situations which arise during the year that create a potential conflict as described in this policy, the employee shall make a written disclosure to the Executive Director who shall provide it to the Kent District Library Board of Trustees.

STAFF CONFLICT OF INTEREST STATEMENT

I have read and understand Kent District Library Policy 5.3 governing conflict of interest. I understand that by signing this statement, I certify that I and my family have no direct or indirect interest in firms or individuals doing business with Kent District Library (other than those disclosed below). I also certify that neither I nor my family act in a fiduciary capacity for firms or individuals doing business with Kent District Library (other than those disclosed below).

I understand and agree that if a potential conflict arises after the filing of this statement, I will disclose it to the Executive Director in writing and receive approval from the Library Board before proceeding to become involved.

Signature: _____

Date: _____

DISCLOSURES (Indicate “none” if applicable. Otherwise, please give a brief explanation of the conflict)

KDL Policy 5.3.1

Contest Participation

LAST REVISED 8.15.19

To promote Library services and support the Library's mission, KDL sponsors contests for its patrons. Contests are open to all KDL cardholders and interested parties regardless of affiliation with the Library pursuant to the specific rules and regulations of each contest. KDL strives to administer all contests fairly and impartially, awarding prizes in accordance with the specific rules and regulations of each contest.

KDL Policy 5.4 **EDITS**

Code of Ethics—Board

LAST REVISED 9.23.21

The Kent District Library Board of Trustees recognizes that sound, ethical standards of conduct serve to increase the effectiveness of the Library Board, promote public confidence, and further the attainment of Library goals. The Board has determined that it is in the Library's best interests to adopt a code of ethics setting forth the following standards of conduct required of all Library Board members.

1. **Mission and Policies:** A trustee shall abide by and support the mission statement of the Library and the policies adopted by the Board.
2. **Matters before the Board:** A trustee shall not receive or enter into any agreement, expressed or implied, for compensation for services to be rendered in relation to any matter before the Library Board of Trustees.
3. **Confidential Information:** No trustee shall disclose confidential information acquired by him or her in the course of his or her official duties or use such information to further his or her personal interest. In addition, he or she shall not disclose information regarding any matters discussed in a closed session of the Board of Trustees.
4. **Board Action:** Unless delegated by the Board, a trustee has no individual authority to bind the Board. Board decisions may only be made by a majority vote at an open meeting. A trustee shall abide by a majority decision of the Board even if he/she personally disagrees and shall take no public or private action that compromises or disparages Board decisions and actions.
5. **Participation:** A trustee shall participate in official Board discussions and decisions and reach conclusions after deliberation and full public debate with fellow trustees in a public meeting.
6. **Improper Influence:** A trustee shall not improperly influence or attempt to improperly influence other officials, including fellow trustees, to act at his/her behest. A trustee shall follow only legal and ethical procedures to bring about desired changes.
7. **Cooperation:** A trustee shall work cooperatively and effectively with governmental agencies, political subdivisions, and other organizations in order to further the interests of the Library.
8. **Gifts:** No trustee shall directly or indirectly solicit, accept, or receive any money or gift, whether in the form of cash, check, loan, credit, services, travel, entertainment, hospitality or any other form, under circumstances in which it could reasonably be inferred that the money or gift was intended to influence him or her in the performance of his or her official duties or was intended as a reward for any official action on his or her part.

9. **Complaints:** A trustee shall not act on complaints from the public or staff on Library matters, but shall refer complaints to the Executive Director. Unresolved complaints may be taken up for Board action if a policy revision is necessary or legal consequences result.
10. **Investments in Conflict with Official Duties:** No trustee of the Library shall engage in or have a financial or other interest, directly or indirectly, in any activity that conflicts with ~~his/her~~ **their** duties and responsibilities in the Library. When a trustee determines that the possibility of a personal interest conflict exists, she/he should, prior to the matter being considered by the Board or administration, disclose his/her interest (such disclosure shall become a matter of record in the minutes of the Board).
11. **Private Employment:** No trustee of the Library shall engage in, solicit, negotiate for or promise to accept private employment or render services for private interests when such employment or service creates a conflict with or impairs the proper discharge of his or her official duties.
12. **Use of Library Property:** No Library trustee shall use or permit the use of property, owned or leased by the Library, for anything other than official purposes or for activities not otherwise officially approved by the Library Board of Trustees.

DISTRIBUTION OF THIS CODE

A copy of this code shall be distributed annually to, and acknowledged by, every trustee of the Library. Each trustee appointed thereafter shall be furnished a copy before entering upon the duties of his or her office and shall acknowledge receipt thereof.

CODE OF ETHICS – ACKNOWLEDGEMENT

I understand that the purposes of this policy are to increase the effectiveness of the Library's decision-making process, to enable Library constituents to have confidence in the Library's integrity, and to further Library goals.

I understand that this policy is meant to be a supplement to good judgment, and I will respect its spirit as well as its wording.

Signature: _____

Print Name: _____

Date: _____

KDL Policy 5.5

Petty Cash

LAST REVISED 8.15.19

The Board of Trustees of Kent District Library authorizes individual petty cash funds to exist at the Finance Department and at the branches. The funds are to be used for small miscellaneous purposes. The Director of Finance and the branch managers shall serve as petty cash custodians.

KDL Policy 5.6

Acceptance of Non-Book Gifts

LAST REVISED 8.15.19

Kent District Library may accept non-book gifts (e.g., plants, art, musical instruments, aquariums, office equipment, etc.), if the cost of supporting the ongoing maintenance is part of the gift. If maintenance is not part of the original gift, the gift will be accepted only if the funding for the maintenance is within the budget of the Library. Gifts involving ongoing maintenance costs require the approval of the Executive Director prior to acceptance. No gifts are accepted with restrictions. All gifts may be utilized, sold, or disposed of in the best interest of the Library.

Event Sponsorships

Programs held at KDL's branch libraries that are underwritten by an individual or corporate sponsor may be acknowledged at the branch by appropriate signage. Such signage will be placed within close proximity of the event's promotion. The signage shall be removed after the sponsored event has taken place.

Acknowledging Sponsorship of Equipment, Furniture, and Fixtures

Signage acknowledging a donor's sponsorship of durable equipment, furniture, and/or fixtures that stay at the branch until and if the Library deems it appropriate to remove it. Such signage shall remain near the sponsored equipment/furniture and will list the name of the donor(s).

The library reserves the right to have the donor's name engraved on certain types of furniture such as benches, play stations, outdoor playsets, etc.

KDL Policy 5.7 **EDITS**

Credit Card Use

LAST REVISED 8.19.22

Kent District Library recognizes that bank corporate credit cards offer an alternative to existing procurement processes and provide a convenient, efficient method of purchasing goods and services. Library employees, authorized by the Executive Director, may use credit cards for Library-related purposes and only those types of expenditures that are for the benefit of the Library and service a valid and proper public purpose and only in accordance with this policy, the approved budget, and Library purchasing guidelines. Credit cards shall not be used to circumvent the general purchasing procedures required by Michigan law and Board policy.

The Director of Finance shall be responsible for the issuance, accounting, monitoring, and general oversight of credit card use in the Library system and shall develop the administrative guidelines. The credit limit of individual credit cards shall be authorized and monitored by the Director of Finance.

The Director of Finance shall conduct independent regular reviews of each cardholder's activity to verify that the credit card is being used in accordance with this policy and administrative guidelines. Card holders are required to provide receipts for all card usage and provide those as substantiation for purchases.

Cardholders must use common sense and good judgment when using Library resources. This policy and related administrative guidelines cannot cover every issue, exception, or contingency that may arise during the cardholder's use of the credit card.

Cardholders will immediately surrender their cards upon request of the Director of Finance and shall surrender their cards upon separation from employment. Cardholders are required to take reasonable prudent measures to protect the use and custody of the card and shall immediately notify the Finance Department office if the card is lost or stolen.

The credit card may never be used to purchase alcohol or personal items or services. Library issued credit cards may never be attached to an employee's personal accounts. Inappropriate use of a credit card may result in a loss of credit card privileges and other disciplinary action.

The Kent District Library will seek restitution, including any costs associated with obtaining restitution, for any inappropriate charges made to an account.

All credit card charges shall be approved according to the Library's purchasing approval processes prior to payment. All credit card charges will be paid monthly to **the** issuing financial institution.

KDL Policy 5.8

Non-Sufficient Funds (NSF) Check Return Fee

LAST REVISED 7.21.17

Kent District Library will charge \$30.00 per check for all returned checks. The \$30.00 fee covers the cost of labor to handle the returned check and the bank fee charged to KDL for the return.

KDL Policy 5.9

Fraud Prevention

LAST REVISED 8.15.19

Fraud generally involves a willful or deliberate act with the intention of obtaining an unauthorized benefit, such as money or property, by deception or other unethical means. All fraudulent acts or related misconduct are included under this policy and include, but are not limited to, such activities as:

- Embezzlement, theft, misappropriation or other financial irregularities.
- Forgery or alteration of documents (checks, time sheets, contractor agreements, purchase orders, other financial documents, electronic files).
- Improprieties in the handling or reporting of financial transactions.
- Misappropriation of funds, securities, supplies, inventory, or any other asset belonging to the Library, its employees, or Library visitors (including collection materials, furniture, fixtures, or equipment).
- Authorizing or receiving payment for goods not delivered/received or services not performed.
- Authorizing or receiving payments for hours not worked.

Fraud or related misconduct will not be tolerated. Employees found to have participated in such conduct will be subject to disciplinary action, up to and including termination.

Any employee or trustee who knows or has reason to know of fraud or related misconduct shall report that to the Executive Director or the Chair of the Board of Trustees. Trustees and employees are expected to use their best efforts to be aware of indications of fraud and related misconduct in their areas of responsibility.

When fraud or related misconduct is reported, the Director of Finance, under the direction of the Executive Director, will conduct an appropriate investigation and take all necessary action, including reporting such activity to the appropriate authorities.

KDL Policy 5.10

Capture of KDL Millage

LAST REVISED 7.21.17

Kent District Library is a taxing authority permitted to levy ad valorem taxes for library purposes by virtue of a voter approved millage (“Library Millage”). In keeping with the designated purpose of the approved millage, the Kent District Library Board seeks to maintain and preserve Library Millage for library purposes.

Municipalities located within the district served by Kent District Library are authorized to establish various tax increment authorities under state law and to adopt development and tax increment financing plans that may result in the capture of a portion of Library Millage by such authorities. These tax increment authorities may include, but are not limited to, downtown development authorities, local development finance authorities, and corridor improvement authorities.

Under certain circumstances, the Kent District Library Board is authorized to exempt Library Millage from capture by such authorities. As a means of preserving Library Millage for library purposes, the Library Board will exercise its right to exempt Library Millage from capture by such authorities to the extent permitted by law.

KDL Policy 5.11

Fundraising

LAST REVISED 7.21.17

Kent District Library will adhere to the highest ethical standards while engaging in fundraising activities. Kent District Library supports the Association of Fundraising Professionals’ [Code of Ethical Principals and Standards](#).

Kent District Library believes that responsible stewardship and respect for donors is essential. Kent District Library supports a [Donor Bill of Rights](#) to direct our relations with current and prospective donors.

KDL Policy 5.12

Records Retention

LAST REVISED 7.21.17

In order to meet the administrative, legal, fiscal, and archival requirements of the State of Michigan, Kent District Library will manage its records in accordance with the [General Schedule #17 \(GS #17\)](#) developed for Michigan public libraries. If and when GS #17 is amended, Kent District Library will modify its procedures as necessary to remain in compliance with this schedule.

KDL Policy 5.13 EDITS

Fixed Assets

LAST REVISED 8.19.22

Kent District Library purchases short-term and long-term fixed assets. Fixed Assets include land, land improvements, buildings, building improvements, equipment, furniture, physical collection and fixtures that:

1. Have a useful life of more than one year;
2. Are acquired for use in the KDL operation; and
3. Are not intended for resale.

Threshold

The cost of an individual asset item to be capitalized shall exceed \$5,000. Any asset not meeting this threshold shall be expensed in the current period.

Additions

The acquisition cost of land, buildings, and equipment shall include all reasonable and necessary expenditures to get the item(s) in place and ready for the intended use. This includes, but is not limited to, invoice price, legal fees, installation costs, and freight. All additions shall be made in compliance with Policy 5.2 and recorded in the current period and correctly classified.

Disposals

No item of property or equipment shall be removed from Library property without the approval of the Finance Department. Furniture and equipment valued at less than \$500 may be offered to KDL employees for purchase at fair market value, determined by the Library, on a first come, first served basis. Furniture and equipment valued at more than \$500 will be offered to the public.

The Library is not responsible or liable for the condition of any surplus furniture or equipment nor will the Library provide support or maintenance for furniture or equipment purchased by staff or through public auction.

At the time the property is retired, it will be recorded as required by generally accepted accounting principles. When the disposal is via a trade-in of a similar asset, the acquired asset should be recorded at the book value of the trade-in asset plus any additional cash paid. In no instance should such cost exceed the fair market value for the new asset. Fully depreciated assets remain on the fixed asset list with related accumulated depreciation as long as the property is still in use.